



राजपत्र, हिमाचल प्रदेश

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

| खण्ड 18] | शिमला, शनिवार, 21 नवम्बर, 1970/30 कार्तिक, 1892 | [संख्या 42 |
|----------|---|------------|
| भाग | विषय-सूची | |
| भाग 1 | वैधानिक नियमों को छोड़कर हिमाचल प्रदेश के उप-राज्यपाल और हिमाचल बेंच आफ देहली हाई कोर्ट द्वारा अधिसूचनाएं इत्यादि | 1034-1041 |
| भाग 2 | वैधानिक नियमों को छोड़ कर विभिन्न विभागों के अध्यक्षों और जिला मैजिस्ट्रेटों द्वारा अधिसूचनाएं इत्यादि .. | 1041 |
| भाग 3 | अधिनियम, विधेयक और विधेयकों पर प्रवर समिति के प्रतिवेदन, वैधानिक नियम तथा हिमाचल प्रदेश के उप-राज्यपाल, हिमाचल बेंच आफ देहली हाई कोर्ट, फाइनैन्शल कमिश्नर तथा कमिश्नर आफ इन्कम-टैक्स द्वारा अधिसूचित आदेश इत्यादि | 1042 |
| भाग 4 | स्थानीय स्वायत्त शासन: म्युनिसिपल बोर्ड, डिस्ट्रिक्ट बोर्ड, नोटिफाइड और टाउन एरिया तथा पंचायत विभाग .. | 1042-1043 |
| भाग 5 | वैयक्तिक अधिसूचनाएं और विज्ञापन | 1043-1044 |
| भाग 6 | भारतीय राजपत्र इत्यादि में से पुनः प्रकाशन | 1045-1064 |
| भाग 7 | भारतीय निर्वाचन आयोग (Election Commission of India) की वैधानिक अधिसूचनाएं तथा अन्य निर्वाचन सम्बन्धी अधिसूचनाएं | — |
| — | अनुपूरक | — |

21 नवम्बर, 1970/30 कार्तिक, 1892 को समाप्त होने वाले सप्ताह में निम्नलिखित विज्ञप्तियां 'असाधारण राजपत्र, हिमाचल प्रदेश' में प्रकाशित हुईं:—

| विज्ञप्ति की संख्या | विभाग का नाम | विषय |
|--|----------------------------------|--|
| No. 7-10/68-LSG., dated the 11th November, 1970. | Local Self Government Department | Appointing Shri Davinder Kumar of Santokhgarh as a member of the Notified Area Committee, Santokhgarh. |
| No. 1-4/70-LSG., dated the 29th September, 1970. | -do- | The draft of the Himachal Pradesh Municipalities Correspondence Rules, 1970. |

भाग 1—वैधानिक नियमों को छोड़ कर हिमाचल प्रदेश के उप-राज्यपाल और हिमाचल बैंच आफ देहली हाई कोर्ट द्वारा अधिसूचनाएं इत्यादि

हिमाचल प्रदेश सरकार APPOINTMENT DEPARTMENT NOTIFICATION

Simla-2, the 4th November, 1970

No. 11-4/66-Apptt.—In exercise of the powers vested in him under sub-section (1) of section 10 of the Code of Criminal Procedure, 1898 (Act V of 1898), the Administrator (Lieutenant Governor), Himachal Pradesh is pleased to appoint Shri Nihal Singh, Magistrate of the First Class to be the District Magistrate of Kinnaur district with immediate effect.

S. K. ALOK,
Joint Secretary.

OFFICE ORDER

Simla-2, the 12th November, 1970

No. 3-148/59-Apptt.—The Administrator (Lieutenant Governor) Himachal Pradesh is pleased to order that Shri Dwarka Prasad, Vigilance Officer, shall also function as Under Secretary (Panchayats) to the Government of Himachal Pradesh, with immediate effect as a temporary measure till further orders instead of Shri S. L. Talwar, Under Secretary (Education).

2. This is in continuation of this department office order of even number, dated the 18th September, 1970.

K. N. CHANNA,
Chief Secretary.

AGRICULTURE DEPARTMENT NOTIFICATION

Simla-4, the 9th November, 1970

No. 12-52/69-Agr. Sectt.—In continuation of this Government notification No. Agr. 1-175/59-II, dated the 12th February, 1969 and in exercise of the powers conferred by section 3 of the Himachal Pradesh Land Development Act, 1954, the Lieutenant Governor, Himachal Pradesh, is pleased to re-constitute the Himachal Pradesh Land Development Board consisting of the following members till the unified Himachal Pradesh Land Development Act comes into force:—

- | | |
|--|-----------------------|
| 1. Development Commissioner, Himachal Pradesh as <i>ex-officio</i> Land Development Commissioner .. | Chairman |
| 2. Chief Conservator of Forests, Himachal Pradesh .. | Member |
| 3. Shri Kuldip Singh, Village Reghunathpur, District Bilaspur, Himachal Pradesh .. | Non-official Member |
| 4. Shri Bhikham Ram, Pradhan, Gram Panchayat, Longani and Chairman, Tehsil Sahkari Sangh, Sarkaghat, District Mandi .. | -do- |
| 5. Deputy Director of Agriculture, (Soil Conservation) Himachal Pradesh .. | Non-Member-Secretary. |

By order,
P. K. MATTOO,
Secretary.

CONFIDENTIAL AND CABINET DEPARTMENT ORDER

Simla-2, the 2nd November, 1970

No. 5-11/64-CCD.—In exercise of the powers conferred by Proviso to rule 3 of the Business of the Government of Himachal Pradesh (Allocation) Rules, 1963, the Administrator (Lieutenant Governor), Himachal Pradesh is pleased to make, with immediate effect, the following additions and modifications on the list of business specified in the Schedule appended to the said Rules namely:—

- Under Head XXVII "Tourism Department" after item No. 9, the following shall be inserted:—
"10. Flying training—Flying clubs".
- Under Head II "General Administration Department" item No. 23 shall be deleted and items 24 to 34 re-numbered as 23 to 33".

By order,
S. K. ALOK,
Joint Secretary.

CIVIL SUPPLIES DEPARTMENT NOTIFICATIONS

Simla-2, the 11th November, 1970

No. 9-16/69-CS&T.—Whereas it appears to the Lieutenant Governor, Himachal Pradesh, that land is likely to be required to be taken by the Government at the public expense for a public purpose, namely for the construction of a godown, for the storage of Government foodgrains at village Jasur, Tehsil Nurpur, District Kangra, it is hereby notified that the land in the locality described below is likely to be required for the above purpose.

2. This notification is made under the provision of section 4 of the Land Acquisition Act, 1894, to all whom it may concern.

3. In exercise of the powers conferred by the aforesaid section, the Lieutenant Governor, Himachal Pradesh is pleased to authorise the officers for the time being engaged in the undertaking with their servants and workmen to enter upon and survey any land in the locality and do all other acts, required by that section.

4. Any person interested, who has any objection to the acquisition of any land in the locality may, within 30 days of the publication of this notification, file an objection in writing before the Collector, District Kangra at Dharamsala, Himachal Pradesh.

SPECIFICATION

| District: KANGRA | | Tehsil: NURPUR |
|------------------|------------|----------------|
| Village | Khasra No. | Area in Kanals |
| JASUR | 285/204 | 9.00 |

Simla-2, the 11th November, 1970

No. 9-16/69-CS&T.—Whereas it appears to the Lieutenant Governor, Himachal Pradesh, that the land is required to be taken urgently by the Government at public expense for a public purpose, namely for the construction of a godown for the storage of Government foodgrains at village Jasur, Tehsil Nurpur, District Kangra, it is hereby declared that the land described in the specification below is required urgently for the above purpose.

2. The case being of urgent nature, it is directed under the provision of section 17 (2) (C) and 17 (4) of the Land Acquisition Act, 1894, that the provisions of section 5-A of the said Act shall not apply to this case.

3. This declaration is made under the provision of section 6 read with section 17 (4) of the Land Acquisition Act, 1894 to all whom it may concern and under the provision of section 7 of the said Act, the Collector, Kangra district at Dharamsala is hereby directed to take order for the acquisition of the said land.

4. A plan of the land may be inspected in the office of the Collector, Kangra district at Dharamsala.

5. It is also hereby directed under section 17 of sub-section (1) of the Land Acquisition Act, 1894 that the Collector may on the expiry of the fifteen days from the publication of the notice under section 9, sub-section (1) of the said Act, take possession of the said land.

SPECIFICATION

| District: KANGRA | | Tehsil: NURPUR |
|------------------|------------|----------------|
| Village | Khasra No. | Area in Kanals |
| JASUR | 285/204 | 9.00 |

By order,
Sd/-
Secretary.

EDUCATION DEPARTMENT NOTIFICATION

Simla-2, the 6th November, 1970

No. 20-10/69-Edu. II.—The Lieutenant Governor, Himachal Pradesh, is pleased to re-constitute the Working Committee for the National Foundation for Teachers Welfare, in accordance with the provision of rule 4 (b) (1) and (ii) of the Rules and Regulations for the Administration of the National Foundation for Teachers Welfare with the following membership, for a period of 2 years with effect from the 1st April, 1970:—

- | | |
|-----------------------------------|---------------------------------------|
| 1. Lieutenant Governor (Chairman) | .. Ex-officio |
| 2. The Finance Secretary | .. Member |
| 3. The Director of Education | .. Secretary (Treasurer, ex-officio). |

4. Shri Tapinder Singh, M.L.A. ... Member
5. Prof. Abdul Majid Khan ... Member
6. Shri Satya Prakash, Principal, D.A.V. Hr. Secondary School, Simla ... Member
7. Shri Kesori Lal vaid, Retd. Principal, Government Hr. Secondary School, Nagrota-Bagwan, (National Award Winner) ... Member.

2. **Duration of Membership.**—(1) A nominated Member of the State Working Committee shall hold office for a period of two years unless re-nominated at the expiry of the period.

(2) A member of the Working Committee shall cease to be a member if he dies, resigns his membership or becomes of unsound mind or insolvent or is convicted of a Criminal offence involving moral turpitude.

(3) Resignation of the member shall be tendered to the Chairman of the Working Committee and shall become effective from the date of its acceptance or on the expiry of 30 days after the date of resignation, whichever is earlier.

3. **Vacancies on the Working Committee.**—Vacancies on the Working Committee shall be filled in the manner in which the Committee was originally constituted.

4. **Meetings of the Working Committee.**—The Working Committee shall meet as often as it is necessary to do so for the transaction of business of the Foundation but, in any case at least twice a year.

5. **Functions and powers of the Working Committee.**—The Working Committee shall perform such functions and exercise such powers as may be delegated to it by the General Committee of the National Foundation for Teachers Welfare.

The Working Committee may frame the necessary rules for the conduct of its business and may at its discretion, delegate any of its powers to any of its members, within the frame work of the scheme.

6. **Administrative Expenses.**—Administrative expenses incurred by the Working Committee such as expenditure incurred on salaries and allowances and T.A. and D.A. of the members shall be a legitimate charge of the funds of the foundation.

7. **Appointment of staff.**—The Working Committee may appoint such staff as they may consider necessary for the discharge of its functions.

The terms and conditions of Service of the staff may be determined by the Working Committee.

8. **Remuneration to members and officers.**—(a) No remuneration shall be paid to any of the member of the Working Committee, except travelling allowance and daily allowances at rates to be determined by the Working Committee.

(b) Official members of the Working Committee will draw travelling and daily allowances at rates admissible to them and from the source from which they draw their salaries.

9. **Headquarters.**—The Headquarters of the Working Committee shall be at Simla.

10. **Scheme of Financial Assistance and Grants to Teachers and their dependents.**—(1) **Scope of the scheme.**—(a) The funds of the Foundations shall be utilised largely for the purpose of providing financial assistance to the teachers and their dependents who may be in financial distress due to the circumstances like untimely death or prolonged illness of the bread-winner of the family.

For the purpose of financial assistance under this rule, the cases of the serving teachers and their dependents should be given first priority and the cases of the retired teachers and their dependents may be considered thereafter subject to availability of funds.

(b) The funds may also, at the discretion of the working Committee be utilised for sanctioning *ex-gratia* grants to such of the selected teachers, upon their retirement, as may have rendered exceptionally meritorious service.

(c) The funds may also be utilised by a Working Committee, with the approval of a General Committee, for giving scholarships or other financial assistance to meet educational expenses in respect of the deserving cases of students who must be children of teachers in indigent circumstances.

11. **Eligibility for Financial Assistance.**—Only the teachers of recognised educational institutions and/or their dependents who fulfil one or more of the following conditions shall be eligible for financial assistance under rule 10 (i) (a):

- (a) If the application is made by the dependents of a teacher who is dead, the application should have been made within a year after the teacher's death.
- (b) The teacher, if he is alive, has been permanently or indefinitely incapacitated for service or other work.
- (c) The total income of the teacher's family from all sources does not exceed Rs. 3,000 per annum.
- (d) The family does not have any member of major age, capable of supporting the family.
- (e) Any hard and specially deserving cases of a teacher, his dependent which does not fall under the purview of clauses (a) to (d) above, at the discretion of the Working Committee, to be eligible for an award under rule 10(i)(b), a teacher must have retired from service after attaining the age of

superannuation and must, in the opinion of the authority (ies) of the State Education Department have rendered exceptionally meritorious services to his institution and the public for at least 30 years as a teacher.

(iii) **Mode of applications.**—(a) All applications should be addressed to the Secretary Treasurer of the Working Committee of the National Foundation for Teacher's Welfare, Himachal Pradesh Education Department, Simla.

(b) All applications shall be accompanied by full particulars regarding the teacher's service, the financial resources of the teacher's family in the prescribed form (Appendix A) or (Appendix-B) of these rules whichever is applicable, obtainable, from the office of the Secretary Treasurer of the Working Committee.

(c) Applications for the grant of awards in recognition of meritorious services will not be entertained from individual teachers in this connection. recommendations may annually be forwarded by the Heads of Institutions to the Director of Education, Himachal Pradesh and the latter will forward all such recommendations to the Working Committee of the Foundation, with suitable remarks in each case.

(iv) **Amount of Financial Assistance to be sanctioned.**—(a) The Financial assistance sanctioned under rule 10 (i) (a) in any one case, shall according to the merits of the case, not exceed a lump sum of Rs. 1,500 or a recurring monthly grant of Rs. 100 per mensem for a total period of one year. Recurring grants may be renewed for further similar periods, at the discretion of the Working Committee, on fresh application by the guarantee provided the total of such periods, in any single case, be not exceed five years.

(b) The award sanctioned in recognition of meritorious services under rule 10 (i) (b) may be in any single case, range from a lump sum of Rs. 1,000 to Rs. 2,500.

(v) **Disposal of Applications/Recommendations.**—All applications and recommendations received by the Working Committee shall be considered by the Working Committee at its meeting to be called for the purpose and the results communicated to the persons in whose cases grants are sanctioned. The decisions of the Working Committee shall be final in all cases.

(vi) **Cancellation or Termination of Financial Assistance.**—(a) An undisbursed lump sum grant shall, in the event of the death of the applicant, stand cancelled, but may, in the discretion of the Working Committee concerned be paid to the dependents of the applicant.

(b) A recurring grant, sanctioned for particular period, shall be, received or terminated if the financial condition of the teacher's family improves to the extent of warranting such reduction or termination or if the applicant dies. In the latter event the Working Committee may in its discretion, sanction its continuation for a further specified period to his/her dependents, on fresh application.

18. **Accounts and audit.**—Regular accounts shall be kept of all monies and properties and all income and expenditure of the foundation and shall be audited by a firm of Chartered Accountants or any other recognised auditors as may be appointed by the Committee or through the Agency of the Accountant General, Punjab, Haryana and Himachal Pradesh. The Auditors shall also certify that the expenditure from the funds of the foundation has been correctly incurred in accordance with the objects of the foundation.

Copies of the annual accounts of the foundation duly audited and certified by the auditor, shall be submitted by the Secretary Treasurer of the Working Committee to the Government of India every year.

By order,
R. V. GUPTA,
Secretary.

FINANCE DEPARTMENT OFFICE ORDER

Simla-2, the 6th November, 1970

No. Fin. 10-381/57-II.—In exercise of the powers vested in him under S.R. 191, the Lieutenant Governor, Himachal Pradesh is pleased to declare the General Assistant, Office of the Deputy Commissioner, Simla, as Controlling Officer for the purposes of counter-signing the T. A. claims in respect of Class III and IV employees under head "19-General Administration-E-District Administration", with immediate effect.

Sd/-
for Secretary.

FOREST DEPARTMENT NOTIFICATIONS

Simla-4, the 21st September, 1970

No. 13-2/69-SF.—Whereas it is considered necessary for conservation of the private forests described in the schedule that the said forests should be brought under the purview of section 4 of the Himachal Pradesh Private Forest Act, 1954 (Act No. 6 of 1955).

Now, therefore, in exercise of the powers conferred by section 4 of the said Act, the Lieutenant Governor, Himachal Pradesh is pleased to declare these private

forests as notified forests from the date of this notification and the following rights shall not be exercised by the owners or any or all the right holders without the written permission and according to the conditions imposed by the Divisional Forest Officer, Nahan Forest Division, Himachal Pradesh:—

- (i) Cutting, felling, girdling, lopping, burning, stripping of the barks and leaves or otherwise damaging any tree.
- (ii) Counterfeiting or defacing marks on trees or timber in these forests.

SCHEDULE OF PRIVATE FORESTS

| Name of owners | District | Range | Name of Illaqua | Name of village | Khasra No. | Area Big. | Bis. | Remarks |
|--|----------|-------|-----------------|-----------------|-----------------|-----------|------|---------|
| (1) Mandir Shri Jagan Nath Ji, Bhatram Mahant Rama Nand disciple of Bal Krishan Dass, Bara Chowk, Nahan. | Sirmur | Nahan | Nahan | Nahan | 219 | 111 | 0 | |
| | | | | | Hadbast No. 46. | | | |
| (2) Her Highness Rajmata Shrimati Mandalsa Devi widow of late His Highness Maharaja Amar Parkash resident of Bunglow No. 3, Sirmur Tea Estate, Kaulagarh, Dehradun, Uttar Pradesh. | | | -do- | | 486 | 195 | 12 | |
| | | | | | 491 | 100 | 03 | |
| | | | | | 519 | 518 | 07 | |
| | | | | | 522 | 61 | 18 | |
| | | | | | 479/463 | 64 | 4 | |
| (3) Her Highness Maharani Durga Kumari widow of late His Highness Maharaja Rajinder Parkash of Sirmur, 17-Gokhley Marg, Lucknow. | | | | | | | | |
| (4) Her Highness Maharani Shrimati Indra Devi Junior widow of late His Highness Maharaja Rajinder Parkash of Sirmur, Sirmur Tea Estate Kaulagarh, Dehradun. | | | | | | | | |
| (5) Maharaj Kumari Nalini Devi d/o late His Highness Maharaja Rajinder Parkash of Sirmur 27, Gokhley Marg, Lucknow. | | | | | | | | |
| (6) Maharaj Kumari Padmani Devi, d/o of late His Highness Rajinder Parkash of Sirmur Tea Estate, Kaulagarh, Dehradun. | | | | | | | | |
| | | | | | Total | 940 | 4 | |

By order,
P. K. MATTOO,
Secretary.

Simla-4, the 9th November, 1970

No. Ft. 3-136/69-SF.—Whereas it is considered necessary that portion of the forests specified in the schedule hereto appended shall be closed for a period specified against each forest mentioned in the said schedule and that the rights of the private persons over such portions shall be suspended during such period for the purpose of regeneration and artificial restocking and whereas the remainder of such forests are sufficient land in a locality reasonably convenient for the exercise of the rights suspended in the portion so closed.

Now therefore, in exercise of the powers conferred by section 30 (B) (C) of the Indian Forest Act (XVI of 1927), as applied to Himachal Pradesh, the Lieutenant Governor, Himachal Pradesh is pleased to declare that the portions of Juhar Daraman U.P.F. in Bhattiyat Range, Dalhousie Forest Division as per schedule given below shall be closed for a period specified against the forest mentioned in the schedule from the date of issue of this notification and that the rights of private persons over such portions shall remain suspended during the said period and he is further pleased to prohibit from the date of this notification—

1. The quarrying and removal of stones.
2. The burning of lime and charcoal.
3. The breaking up or clearing for cultivation, for building, for herding cattle or for any other purpose.
4. Grazing by all kinds of animals throughout the period.

5. Lopping and cutting of trees and bushes throughout the period.
6. Cutting of grass throughout the period.
7. The collection for subjection to any manufacturing process or removal of any forest produce in or over or from the portion so closed.

Note.—Grass cutting may be permitted free to right-holders on permits on such terms and conditions as may be made and imposed at the discretion of the Divisional Forest Officer, Dalhousie Forest Division.

SCHEDULE

1. Division.—Dalhousie.
2. Tehsil.—Bhattiyat.
3. Illaqua.—Manhuts P. Raipur.
4. Name of Forests.—Juhar Daraman U.P.F.
5. Total area of the forest in acres.—1190.
6. Total area to be closed.—100.
7. Period for which to be closed.—15 years.
8. Boundaries.—

North.—Village Juhar, Daraman and their cultivation land.

East.—Village Mihar and their cultivation land.

South.—Cultivation land of village Mihar.

West.—Village Sarah Phali and U.P.F. Juhar Daraman.

Simla-1, the 10th November, 1970

No. Ft. 3-136/69-SF.—Whereas it is considered necessary that portions of the forests specified in the schedule hereto appended shall be closed for a period specified against each forest mentioned in the said schedule and that the rights of the private persons over such portions shall be suspended during such period for the purpose of regeneration and artificial restocking and whereas the remainder of such forests are sufficient and in a locality reasonably convenient for the exercise of the rights suspended in the portion so closed.

Now, therefore, in exercise of the powers conferred by section 30 (b) (C) of the Indian Forest Act (XVI of 1927) as applied to Himachal Pradesh, the Lieutenant Governor, Himachal Pradesh is pleased to declare that the portions of Nad U.P.F. and Garniara U.P.F. in Bhattiyat Range, Dalhousie Forest Division as per schedule given below shall be closed for a period specified against the forest mentioned in the schedule from the date of issue of this notification and that the rights of private persons over such portions shall remain suspended during the said period and he is further pleased to prohibit from the date of this notification—

- (1) The quarrying and removal of stones.
- (2) The burning of lime and charcoal.
- (3) The breaking up or clearing for cultivation for building, for herding cattle or for any other purpose.
- (4) Grazing by all kinds of animals throughout the period.
- (5) Lopping and cutting of trees and bushes throughout the period.
- (6) Cutting of grass throughout the period.
- (7) The collection for subjection to any manufacturing process or removal of any forest produce in or over or from the portion so closed.

Note.—Grass cutting may be permitted free to right holders on permits on such terms and conditions as may be made and imposed at the discretion of the Divisional Forest Officer, Dalhousie Forest Division.

SCHEDULE

1. Division.—Dalhousie.
2. Tehsil.—Bhattiyat.
3. Illaqua.—Sahla P. Raipur.
4. Name of Forests.—Nad and Garniara U.P.F.
5. Total area of the forests in acres.—280.
6. Total area to be closed.—38 acres.
7. Period for which to be closed.—15 years.
8. Boundaries—
North.—Chowari Sihunta P.W.D. Road.
East.—Chowari Sihunta P.W.D. Road and village Tarkhan Kas.
South.—Village Rupru and their cultivated land.
West.—Village Buhdari and their cultivated land.

Simla-1, the 11th November, 1970

No. Ft. 3-136/69-SF.—Whereas it is considered necessary that portions of the forests specified in the schedule hereto appended shall be closed for a period specified against each forest mentioned in the said schedule and that the rights of the private persons over such portions shall be suspended during such period for the purpose of regeneration and artificial restocking and whereas the remainder of such forests are sufficient and in a locality reasonably convenient for the exercise of the rights suspended in the portion so closed.

Now, therefore, in exercise of the powers conferred by section 30 (b) (C) of the Indian Forest Act (XVI of 1927) as applied to Himachal Pradesh, the Lieutenant Governor, Himachal Pradesh is pleased to declare that the portions of Siun U.P.F. in Bhattiyat Range, Dalhousie Forest Division as per schedule given below shall be closed for a period specified against the forest mentioned in the schedule from the date of issue of this notification and that the rights of private persons over such portion shall remain suspended during the said period and he is further pleased to prohibit from the date of this notification—

- (1) The quarrying and removal of stones.
- (2) The burning of lime and charcoal.
- (3) The breaking up or clearing for cultivation for building, for herding cattle or for any other purpose.
- (4) Grazing by all kind of animals throughout the period.
- (5) Lopping and cutting of trees and bushes throughout the period.
- (6) Cutting of grass throughout the period.
- (7) The Collection for subjection to any manufacturing process or removal of any forest produce in or over or from the portion so closed.

Note.—Grass cutting may be permitted free to right holders on permits on such terms and conditions as may be made and imposed at the discretion of the Divisional Forest Officer, Dalhousie Forest Division.

SCHEDULE

1. Division.—Dalhousie.
2. Tehsil.—Bhattiyat.
3. Illaqua.—Manhuta P. Raipur.

4. Name of forests.—Siun U.P.F.
5. Total area of the forests in acres.—320.
6. Total area to be closed.—56 acres.
7. Period for which to be closed.—15 years.
8. Boundaries—
North.—Chakki Khad.
East.—Village Sammu.
South.—Siun and Kut private land.
West.—Siun.

P. K. MATTOO,
Secretary.

GENERAL ADMINISTRATION DEPARTMENT
NOTIFICATIONS

Simla-2, the 9th November, 1970

No. 16-20/70-GAD-I.—It is hereby notified that the holidays enumerated in the schedule below shall be observed as Public Holidays in the Public Offices under the Himachal Pradesh Government during the calendar year, 1971:—

SCHEDULE

| Name of holiday | Dates on which these fall | Saka Era | Day of the week |
|-----------------------------|--------------------------------|-------------------------|--------------------------------|
| Republic Day | 26th January | Magha 6, 1892 | Tuesday |
| Guru Ravi Das's Birthday. | 10th February | Magha 21, 1892 | Wednesday |
| Maha Shivratri | 23rd February | Phalgun 4, 1892 | Tuesday |
| Muharram | 8th March | Phalgun 17, 1892. | Monday |
| Holi | 12th March | Phalgun 21, 1892. | Friday |
| Ramanavami | 3rd April | Chaitra 13, 1893 | Saturday |
| Good Friday | 9th April | Chaitra 19, 1893 | Friday |
| Himachal Day | 15th April | Chaitra 25, 1893 | Thursday |
| Janamastami | 13th August | Sravana 22, 1893 | Friday |
| Dussehra | 28th, 29th and 30th September. | Asvina 6, 7 and 8, 1893 | Tuesday, Wednesday & Thursday. |
| Mahatama Gandhi's Birthday. | 2nd October | Asvina 10, 1893 | Saturday |
| Diwali | 18th October | Asvina 26, 1893 | Monday |
| Guru Nanak's Birthday. | 2nd November | Kartika 11, 1893 | Tuesday |
| Idu'l-Fitr. | 20th November | Kartika 29, 1893 | Saturday |
| Christmas Day | 25th December | Pausa 4, 1893 | Saturday |

Note.—This list does not include Independence Day (15th August, 1971) which falls on Sunday.

RESTRICTED HOLIDAYS FOR 1971

| | | | |
|-----------------------------------|---------------|---------------------|-----------|
| New Year' Day | 1st January | Pausa 11, 1892 | Friday |
| Mahavir Jayanti | 8th April | Chaitra 18, 1893 | Thursday |
| Vaisakhi | 14th April | Chaitra 24, 1893 | Wednesday |
| Budha Purnima | 10th May | Vaisakha 20, 1893. | Monday |
| Rakhi Bandhan | 6th August | Sravana 15, 1893 | Friday |
| Maharishi Balmiki's birthday. | 4th October | Asvina 12, 1893 | Monday |
| Goverdhan Puja | 19th October | Asvina 27, 1983 | Tuesday |
| Bhai Duj | 21st October | Asvina 29, 1893 | Thursday |
| Jumatu'l Vida | 19th November | Kartika 28, 1893 | Friday |
| Guru Tegh Bahadur's Martyrdom Day | 23rd November | Agrahayana 2, 1893. | Tuesday |
| Guru Gobind Singh's Birthday. | 24th December | Pausa 3, 1893 | Friday. |

This list does not include Guru Govind Singh's Birthday (3rd January, 1971) Idul Zuha (7th February, 1971), Holi (13th March, 1971), Milad-un-Nabi (8th May, 1970 and Hazrat Ali's Birthday (5th September, 1971) which fall on Sundays/2nd Saturdays).

2. It is further notified that Heads of offices, shall, at their discretion, grant two holidays in the calendar year on the occasions of important fairs and festivals peculiar to the places where they are celebrated, provided that where there happen to be more than two important fairs/festivals, two local holidays are to be declared in consultation with the Deputy Commissioner of the respective district.

K. N. CHANNA,
Chief Secretary

Simla-2, the 9th November, 1970

No. 16-20/70-GAD-I.—It is hereby notified that the holidays enumerated in the Schedule below, shall be observed as Public Holidays in Himachal Pradesh during the calendar year, 1971, with in the meaning of section 25 of the Negotiable Instruments Act, 1881:—

SCHEDULE

| Name of holidays | Date on which these fall | Saka Era | Day of the week |
|----------------------------|--------------------------------|--------------------------|--------------------------------|
| Republic Day | 26th January | Magha 6, 1892 | Tuesday |
| Guru Ravi Das' Birthday. | 10th February | Magha 21, 1892 | Wednesday |
| Maha Shivratri | 23rd February | Phalgun 4, 1892 | Tuesday |
| Moharram | 8th March | Phalgun 17, 1892 | Monday |
| Holi | 12th March | Phalgun 21, 1892 | Friday |
| Ramanavami | 3rd April | Chaitra 13, 1893 | Saturday |
| Good Friday | 9th April | Chaitra 19, 1893 | Friday |
| Himachal Day | 15th April | Chaitra 25, 1893 | Thursday |
| Janamastami | 13th August | Shravana 22, 1893 | Friday |
| Dussehra | 28th, 29th and 30th September. | Asvina 6, 7 and 8, 1893. | Tuesday, Wednesday & Thursday. |
| Mahatma Gandhi's Birthday. | 2nd October | Asvina 10, 1893 | Saturday |
| Diwali | 18th October | Asvina 26, 1893 | Monday |
| Guru Nanak's Birthday. | 2nd November | Kartika 11, 1893 | Tuesday |
| Idul Fitr | 20th November | Kartika 29, 1893 | Saturday |
| Christmas Day | 25th December | Pausa 4, 1893 | Saturday |

Note.—This list does not include Independence Day (15th August, 1971) which falls on Sunday.

K. N. CHANNA,
Chief Secretary.

HORTICULTURE DEPARTMENT NOTIFICATION

Simla-4, the 11th November, 1970

No. 16-10/69-Agr. (Sectt).—The Administrator (Lieutenant Governor), Himachal Pradesh with the prior agreement of the Union Public Service Commission obtained vide their letter No. F. 2/6-(4)/70-A. IV, dated the 31st August, 1970 is pleased to order the continuance of *ad hoc* appointment of Shri Harbans Singh to the post of Deputy Director of Horticulture in the Department of Horticulture, in Class I senior scale of Rs. 630-40-750/40-950/50-1200 for a further period upto 28th February, 1971 or till the post is filled on regular basis in accordance with the provisions of the Recruitment Rules, whichever is earlier.

H. GUPTA,
Joint Secretary.

INDUSTRIES DEPARTMENT NOTIFICATION

Simla-4, the 16th November, 1970

No. 1-132/69-SI.—The Administrator (Lieutenant Governor), in continuation of this department notification No. I&S. 15-(Estt)-496/57-II, dated 16th December, 1967 is pleased to extend the period of deputation of Shri O. P. Bhandari, District Industries Officer (headquarter) in the pay scale of Rs. 250-25-550/25-300-510-30-600/30-750 with the Himachal Pradesh Mineral and Industrial Development Corporation Ltd., as Secretary in the scale of Rs. 500-25-600/40-800/50-1000 for another two years with effect from the 16th December, 1968, subject to the terms and conditions as contained in the annexure.

ANNEXURE

Terms and Conditions relating to transfer on foreign service of Shri O. P. Bhandari D/O (Hqrs.) for appointment as Secretary in the Himachal Pradesh Mineral and Industrial Development Corporation Ltd.—

1. During the period of his Foreign service Shri O. P. Bhandari will draw pay against the post of Secretary carrying the scale of Rs. 500-25-600/40-800/50-1000 subject to this condition that he will be entitled to draw his grade pay from time to time parent office plus deputation special pay at the rate of 20% thereof.

2. Dearness and other allowance at the rates as prescribed by the Corporation for the post of Secretary on the basis of pay as above.

3. He will be paid by the Corporation travelling allowance for his journeys to take up the assignment and to return therefrom as well as for journeys in connection with the rules applicable to him in his parent office. Travelling allowance (both ways) for the family of the officer will also be paid by the corporation. Family for this purpose will also include the Government servant's wife residing with him

and legitimate children and step children residing with and wholly depend on him.

4. The joining time pay of Shri O. P. Bhandari proceeding on foreign service and on reversion therefrom shall be payable by the Corporation.

5. Shri O. P. Bhandari will remain subject to the leave rules applicable to the service while he is a member and the Corporation will pay to the Government of Himachal Pradesh leave salary contributions according to the rates prescribed by the Government of India from time to time under Fundamental Rule 116. The whole expenditure in respect of any Compensatory allowance for periods of leave or at the end of foreign service still be born by the Corporation.

6. The Corporation will be liable to pay leave emoluments in respect of disability leave granted to Shri O. P. Bhandari on account of any disability incurred in and through foreign service under the Corporation.

7. Shri O. P. Bhandari will not be allowed to join any pension scheme of the Corporation.

8. The Corporation shall pay pension contribution to the Government of Himachal Pradesh in respect of Shri O. P. Bhandari's foreign service at the rates in force from time to time in accordance with the orders issued by the Government of India under Fundamental Rule 116.

9. Pending intimation of the rates of foreign service contribution by the Audit and Accounts Officer, the Corporation shall pay leave salary and pension contributions within fifteen days from the end of the month in which the pay on which it is based has been drawn by the Government servant concerned at the following provisional rates:—

Leave Salary contribution.—12-1/2 per cent of the pay drawn in foreign service.

Pension contribution.—Four per cent of the maximum monthly pay of the grade substantively held.

The amounts of contribution are to be credited under the following head of account:—

(i) Pension contributions under the head XLVIII Contributions and Recoveries towards Pensions and other Retirement Benefits.

(ii) Leave Salary Contributions under the receipt Head Corresponding to the Service Head of Account to which the pay of the officer is debited or in case this is no Miscellaneous receipts.

The leave salary and pension contribution shall be paid promptly by the Corporation subject to adjustments and alteration is in accordance with final rates by the Audit and Accounts Office. Penal interest would be levied payment are delayed as laid down in S.R. 307.

10. The Corporation shall afford to Shri O. P. Bhandari medical facilities not inferior to those which would have enjoyed in Government Service but for his transfer to the foreign service.

11. The period of foreign service of Shri O. P. Bhandari will commence from the date of relinquishing change of the post of District Industries Officer and end on the date of resuming charge of the post under the Government of Himachal Pradesh.

P. K. MATTOO,
Secretary.

LAW DEPARTMENT NOTIFICATION

Simla-2, the 4th November, 1970

No. 3-15/70-LR.—In exercise of the powers vested in him under section 492 (1) of the Code of Criminal Procedure, the Administrator (Lieutenant Governor) of Himachal Pradesh is pleased to appoint Shri Padam Nabh Nag, Advocate of Simla as Public Prosecutor, for conducting and filing the criminal appeal against the order, dated 31st July, 1970 passed by the learned District and Sessions Judge, Sirmur at Nahan in the case State Versus Deep Ram under section 302 I.P.C.

JOSEPH DINA NATH,
Under Secretary (Judicial).

MULTIPURPOSE PROJECTS AND POWER DEPARTMENT NOTIFICATION

Simla-2, the 9th November, 1970

No. 1-42/69-MPP (Sectt).—The Lieutenant Governor, Himachal Pradesh is pleased to promote Shri M. C. Tiwari, Surveyor of Works (Executive Engineer), Department of Multipurpose Projects and Power, as Superintending Engineer on *ad hoc* basis in the vacancy caused by the retirement of Shri Raj Kumar Superintending Engineer,

and post him as Superintending Surveyor of Works in the Department of Multipurpose Projects and Power, with effect from 12th August, 1970 (A.N.).

The *ad hoc* appointment of Shri M. C. Tiwari will not confer upon him any right to claim seniority in the grade of Superintending Engineers in the Department of Multi Purpose Projects and Power.

U. N. SHARMA,
Secretary.

REVENUE DEPARTMENT

NOTIFICATIONS

In exercise of the powers conferred by section 3 (1-A)/

SCHEDULE

| Sl. No. | No. of sons in Armed Forces | Name/parentage of the grantee | Particulars about residence | | | Amount of War Jagir effective Rabi/Kharif |
|----------------------------------|-----------------------------|---|-----------------------------|----------|----------|---|
| | | | Village | Tehsil | District | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| No. 6-7/70 (Rev. I) (III) | | | | | | |
| 1. | Four | Shri Hari Singh s/o Shri Wazira | Gaura Khurd | Hamirpur | Kangra | Rs. 140 P.A. (Kharif, 1964). |
| 2. | Three | Shri Chaudhari Ram s/o Shri Sangru | Peherwin | Hamirpur | Kangra | Rs. 100 P.A. (Kharif, 1964). |
| 3. | One | Shrimati Chinti Devi wd/o Shri Ram Singh. | Sapnehra | Hamirpur | Kangra | Rs. 100 P.A. (Kharif, 1965). |
| 4. | One | Shri Bakshi Ram s/o Shri Rangila Ram. | Gharan | Hamirpur | Kangra | Rs. 100 P.A. (Rabi, 1966). |
| 5. | One | Shrimati Banti Devi wd/o Shri Kapura. | Chammed | Hamirpur | Kangra | Rs. 100 P.A. (Kharif, 1965). |
| 6. | One | Shri Ganga Ram s/o Shri Shiv Ditta. | Darkula | Hamirpur | Kangra | Rs. 100 P.A. (Kharif, 1965). |
| 7. | One | Shri Sunder Ram s/o Shri Rangila Ram. | Daharen | Hamirpur | Kangra | Rs. 100 P.A. (Kharif, 1965). |

Simla-2, the 6th November, 1970

No. 6-5/70-(Rev. I)

Simla-2, the 6th November, 1970

| | | | | | | |
|----|-----|---|-------------|-------|--------|------------------------------|
| 1. | One | Shri Paras Ram s/o Shri Kharku Ram | Kalru Kalan | Dehra | Kangra | Rs. 100 P.A. (Kharif, 1965). |
| 2. | One | Shrimati Paro Devi wd/o Shri Mangat Ram. | Amlala | Dehra | Kangra | Rs. 100 P.A. (Kharif, 1965). |
| 3. | One | Shri Atma Ram s/o Shri Lachman Singh. | Basa | Dehra | Kangra | Rs. 100 P.A. (Kharif, 1965). |
| 4. | One | Shri Amar Singh s/o Shri Suchet Singh. | Patti | Dehra | Kangra | Rs. 100 P.A. (Kharif, 1965). |
| 5. | One | Shrimati Sodha Devi wd/o Shri Balia. | Jarpal | Dehra | Kangra | Rs. 100 P.A. (Kharif, 1965). |
| 6. | One | Shri Lachhman Dass s/o Shri Siama Ram. | Amlala | Dehra | Kangra | Rs. 100 P.A. (Kharif, 1965). |
| 7. | One | Shrimati Savitri Devi wd/o Shri Kanwar Chand. | Pragpur | Dehra | Kangra | Rs. 100 P.A. (Kharif, 1965). |
| 8. | One | Shri Sant Ram s/o Shri Naudha | Chaunkru | Dehra | Kangra | Rs. 100 P.A. (Kharif, 1966). |

S. N. BISARYA,
Under Secretary.

Simla-2, the 9th November, 1970

No. 4-11/68-Rev. II—Whereas it appears to the Lieutenant Governor Himachal Pradesh that the land is required by the Government at public expense for a public purpose, namely for the land to be acquired for the proposed Railway line from Jawali Railway Station to Guler Bhatoli Tehsil Dehra, District Kangra. It is hereby declared that the land described in the specification below is required for the above purpose.

This declaration is made under the provisions of section 6 of the Land Acquisition Act, 1894 to all whom it may concern and under the provisions of section 7 of the said Act, the Land Acquisition Collector, Beas Dam Project, Talwara Township is hereby directed to take order for the acquisition of the said land.

Plans of the land may be inspected in the office of the Land Acquisition Collector, Beas Dam Project, Talwara, and Executive Engineer, Inspection Division No. III, Talwara Township.

| District: KANGRA | | SPECIFICATION | | Tehsil: DEHRA | |
|------------------|-----------------|---------------|----|---------------|--|
| Village | Khasra No. | Area | | | |
| 1 | 2 | 3 | 4 | | |
| | H. B. No. 109/4 | | | | |
| TIKKA GHANBAN | 82/1 min | 0 | 17 | | |
| OF VILLAGE | 83/1 min | 25 | 4 | | |
| NANDPUR | 2 min | 32 | 10 | | |
| BHATOLI. | 3 min | 49 | 6 | | |
| | 4 min | 31 | 19 | | |
| | 10 min | 29 | 8 | | |
| | 93/12 min | 22 | 19 | | |
| | 94/12 min | 10 | 2 | | |

| 1 | 2 | 3 | 4 |
|---|------------|----------------|-----------|
| | 95/13 min | 0 | 16 |
| | 96/13 min | 3 | 2 |
| | 14 min | 0 | 5 |
| | 15 min | 8 | 11 |
| | 18 min | 23 | 2 |
| | 19 min | 41 | 6 |
| | 20 min | 7 | 19 |
| | 100/21 min | 14 | 4 |
| | 41 min | 4 | 15 |
| | 42 | 62 | 16 |
| | 43 min | 17 | 18 |
| | | 386 | 16 |
| | | 36.70 Acres or | |
| | | Katcha | Big. Bis. |
| | | 176 | 3 |

Simla-2, the 9th November, 1970

No. 4-13/70-Rev. II.—Whereas it appears to the Lieutenant Governor of Himachal Pradesh that the additional land is likely to be required to be taken by the Government at the public expense for a public purpose, namely for Reservoir Area of Beas Dam at Pang Elevation Level 1280 in Tikka Bagher H. B. No. 39/2 of village amal, Tehsil Dehra, District Kangra. It is hereby notified that and in the locality described below is likely to be acquired for the above purpose.

This notification is made under the provisions of section 4 of Land Acquisition Act, 1894 to all whom it may concern.

In exercise of the powers conferred by the aforesaid section the Lieutenant Governor, Himachal Pradesh is pleased to authorise the officers for the time being engaged in the undertaking with their servants and workmen to enter upon and survey any land in the locality and do all other acts required or permitted by that section.

Any person interested, who has any objection to the acquisition he said land in the locality may, within thirty days of the publication of this Notification, file an objection in writing before the Land Acquisition Collector, Beas Dam Project, Talwara Township.

SPECIFICATION

District: KANGRA

Tehsil: DEHRA

| Village | Khasra No. | | Area K. M. |
|------------------|------------|---------------|---------------|
| TIKKA BAGHER | 15 | H.B. No. 39/2 | 1 7 |
| OF VILLAGE JAWAL | 16 | | 1 0 |
| | 17 | | 2 4 |
| Total | | | 4 11 |
| | | 0.43 Acres or | |
| | | Katcha | Big. Bis. |
| | | 2 | 1 |

Simla-2, the 12th November, 1970

No. 4-13/70-Rev. II.—Whereas it appears to the Lieutenant Governor, Himachal Pradesh, that the land is required to be taken by the Government at public expense for a public purpose, namely or construction of Disposal of Muck at Harbagh, in village Chamukha, Tehsil Sundernagar, District Mandi, it is hereby declared that the land described in the specification below is required for the above purpose.

2. The declaration is made under the provisions of section 6 of the Land Acquisition Act, 1894, to all whom it may concern and under the provisions of section 7 of the said Act, the Land Acquisition Collector, B.S.L. Project, Mandi is hereby directed to take order for the acquisition for the said land.

3. A plan of the land may be inspected in the office of the Land Acquisition Collector, B.S.L. Project, Mandi (Himachal Pradesh).

SPECIFICATION

District: MANDI

Tehsil: SUNDERNAGAR

| Village | Khasra No. | Area Big. Bis. Bwjs. |
|----------|------------|-------------------------|
| CHAMUKHA | 901/1 | 0 10 12 |
| | 901/2 | 0 5 2 |
| | 902/1 | 1 8 3 |
| Total | | 2 3 17 |

By order,
U. N. SHARMA,
Secretary.

Simla-2, the 16th October, 1970

No. 2-9/64-Rev. I (III).—In exercise of the powers vested in him under sub-section (2) of section 3 of the Punjab Restitution of Mortgaged Lands Act, 1932 (IV of 1938), as applied to Himachal Pradesh, the Administrator (Lieutenant Governor), Himachal Pradesh is pleased to confer on Shri Sohan Singh, Sub-Divisional Officer (Civil), Sundernagar, all the powers of Collector under the said Act to be exercised by him within the local limits of Sundernagar Sub-Division subject to the control of Collector of the Mandi district from the date he took over the charge of the post.

By order,
S. N. BISARYA,
Under Secretary.

TOURISM DEPARTMENT NOTIFICATION

Simla-4, the 11th November, 1970

No. 4-6/Con-Bld/69-TD.—Whereas it appears to the Administrator (Lieutenant Governor), Himachal Pradesh, that the land is required to be taken by the Government at the public expense for a public purpose, namely for the construction of extension to the existing building of Tourist Office at Kulu, in Kulu district, it is hereby decided that the land described in the specification below is required for the above purpose.

2. This declaration is made under the provision of section 6 of the Land Acquisition Act, 1894, as applied to Himachal Pradesh, to all whom it may concern and under the provisions of section 7 of the said Act, the Collector and Land Acquisition Officer is hereby directed to take order for the acquisition of the said land.

3. The plans of the land may be inspected in the office of the Collector and the Land Acquisition Officer, Kulu.

SPECIFICATION

District: KULU

Tehsil: KULU

| Name of Tika | Mauza | Khasra No. | Area Big. Bis. |
|--------------|----------|------------|-------------------|
| PHATI | MAHARAJA | 189 | 0 6 |
| DHALPUR. | | | |

By order,
P. R. MAHAJAN,
Secretary.

TRANSPORT DEPARTMENT NOTIFICATIONS

Simla-2, the 9th November, 1970

No. 2-160/70-CS&T (Tpt).—Consequent upon Shri Roshan Lal Tomar, Service Manager, Himachal Government Transport, Nahan, proceeding on 62 days earned leave with effect from the 19th October, 1970, the Lieutenant Governor (Administrator), Himachal Pradesh is pleased to promote Shri P. C. Wadhwa, Foreman, Himachal Government Transport, as Service Manager, Nahan in the pay scale of Rs. 350-20-550 a Class III (Gazetted) post in the leave vacancy.

Simla-2, the 10th November, 1970

No. 2-25/69-CS&T (Tpt).—The Administrator (Lieutenant Governor), Himachal Pradesh is pleased to revert Shri Shambhoo Datt Gupta, Chief Accounts Officer, Himachal Government Transport, to his parent office (Accountant General, Rajasthan) with immediate effect.

2. The Administrator (Lieutenant Governor), Himachal Pradesh is further pleased to order that Shri B. P. Sabharwal, Statistical Officer, Himachal Government Transport, shall also hold the charge of the post of Chief Accounts Officer in addition to his own duties with effect from the date Shri Shambhoo Datt Gupta relinquishes the charge of the post, till further orders.

Simla-2, the 12th November, 1970

No. 1-7/68-Tpt.—In exercise of the powers conferred upon him under section 48 (1) of the Land Acquisition Act, 1894 the Lieutenant Governor, Himachal Pradesh is pleased to cancel the notifications No. T. 1-7/68-Tpt, dated the 27th May, 1968 (under section 4) and No. GM. MD. -BO/66-II, dated the 27th November, 1968 (under sections 6, 7) regarding the acquisition of land measuring 6 Bighas and 10 Biswas in village Bhojpur for the construction of Booking Office etc., at Sundernagar, Mandi district.

Simla-2, the 12th November, 1970

No. 16-9/69-CS&T (Tpt).—In exercise of the powers conferred upon him under clauses (a) and (d) of sub-section (1) of section 3 of the Himachal Pradesh Ferries Act, 1956 (Act No. 10 of 1956),

the Lieutenant Governor, Himachal Pradesh has been pleased to declare that the following five ferries in Bilaspur district shall be deemed to be public ferries with effect from 1st April, 1970 and define the limits of these ferries as under:—

| Name of Ferry | Landing grounds (ghats) | | Left bank limits with distance | | | | Right bank limits with distance | | | |
|------------------------------|-------------------------|--------------|--------------------------------|-------------------------|----------------------|-------------------------|---------------------------------|--------------------|----------------------|-------------------------|
| | Left Bank | Right Bank | Down stream | App. distance from ghat | Up stream | App. distance from ghat | Down stream | Distance from ghat | Up stream | App. distance from ghat |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| Gambhroll Dhared Sani. | Gambhroll mouth. | Dharad Sani. | Gambhar mouth. | 2 km. | Dandiuti khad mouth. | 1 km. | Kohina | 2 km. | Keshneur khad mouth. | 1½ km. |
| Nand Khairian | Nand | Khairian | Nand Nagraon nalla. | 1/4 | Dohru | 1/4 | Jhor khad | 1/2 | Khairian nalla | 1/2 |
| Daihan Jabloo Chalawa. | Daihan Jabloo. | Chalawa | Naun Tikri | 1 | Bhadol | 1/2 | Separe | 1/2 | Baithrin nalla | 1/2 |
| Gah Challaila | Chalaila | Gah | Bainkhanda choe. | 1/4 | Kotlu choe | 3/4 | Sare Pani-da-choe. | 3/4 | Chaihd khad | 3/4 |
| Kahrwin Khad, Kahrwin-Matla. | Kahrwin (Aihran). | Matla | Kahrwin khad mouth. | 1 | Gharan | 2 | Kahrwin khad mouth. | 1 | Pasol | 2 |

By order,
B. C. NEGI,
Secretary

भाग 2—बैधानिक नियमों को छोड़ कर विभिन्न विभागों के अध्यक्षों और जिला मैजिस्ट्रेटों द्वारा अधिसूचनायें

इत्यादि

OFFICE OF THE REGISTRAR CO-OPERATIVE SOCIETIES
(PRY.) MANDI DISTRICT, MANDI (HIMACHAL PRADESH)

OFFICE ORDER

Mandi, the 9th November, 1970

No. Co-op.-M.9117.—Whereas Shri Tabe Ram, Inspector, Co-operative Societies, Sadar block, Mandi was appointed as Liquidator of the Sericulture Co-operative Industrial Society Ltd., Mandi vide this office order No. Co-op. 16/62-6167, dated 28th October, 1967, under section 104 of the Himachal Pradesh Co-operative Societies Act 13 of 1956.

Whereas said Shri Tabe Ram, Inspector Co-operative Societies, Mandi Sadar is proceeding on preparatory leave on retirement, therefore, I, Pratap Singh, Registrar, Co-operative Societies, (Primary), Mandi district, Mandi in exercise of powers vested in me under section 104 of the Himachal Pradesh Co-operative Societies Act 13 of 1956, appoint Shri Achhar Singh Malhotra, Inspector Co-operative and Supplies, headquarters, Mandi as Liquidator of the Sericulture Co-operative Industrial Society Ltd., Mandi. He is delegated all the powers under section 105 of Himachal Pradesh Co-operative Societies Act 13 of 1956, subject to the control of the Registrar Co-operative Societies (Primary), Mandi.

PRATAP SINGH,
Registrar.

PUBLIC WORKS DEPARTMENT NOTIFICATION

Mandi, the 2nd November, 1970

No. SEI-R-25-35/70-II-W-22546-49.—Whereas it appears to the Lieutenant Governor, Himachal Pradesh that the land is required to be taken by the Government at public expense for a public purpose, namely for construction of Jogindernagar-Sarkaghat-Ghumarwin Road and Bridge over Jobothi Khad, it is hereby declared that the land described in the specification below is required for the above purpose.

This declaration is made under the provisions of section 6 of the Land Acquisition Act, 1894 to all whom it may concern and under the provisions of section 7 of the said Act, the Collector, Land Acquisition, Himachal Pradesh Public Works Department is hereby directed to take order for the acquisition of the said land.

A plan of the land may be inspected in the office of the Collector, Land Acquisition, H.P.P.W.D., Mandi and Kulu districts, Mandi.

SPECIFICATION

District: MANDI

Tehsil: SARKAGHAT

| Village | Khasra No. | Area | | |
|----------|------------|------|------|-------|
| | | Big. | Bis. | Bisw. |
| JOBOTHI | 1487/1 | 0 | 3 | 7 |
| | 1488/1 | 1 | 12 | 9 |
| | 1520/1 | 3 | 1 | 5 |
| | 1517/1 | 0 | 1 | 0 |
| | 1498/1 | 2 | 7 | 10 |
| | 1499/1 | 0 | 1 | 2 |
| | 390/1 | 1 | 12 | 9 |
| | 391/1 | 0 | 0 | 8 |
| | 415 | 0 | 10 | 1 |
| | 418 | 0 | 1 | 10 |
| | 419 | 0 | 10 | 16 |
| | 421 | 0 | 4 | 17 |
| | 800/2 | 2 | 7 | 19 |
| | 1500/1 | 0 | 9 | 4 |
| | 1501/1 | 0 | 9 | 0 |
| | 1405/1 | 0 | 4 | 8 |
| | 2156 | 0 | 1 | 5 |
| | 2157 | 0 | 8 | 5 |
| | 1502/1 | 1 | 3 | 16 |
| | 1476/3/1 | 0 | 19 | 8 |
| | 1481 | 0 | 2 | 15 |
| | 1484/1 | 1 | 14 | 17 |
| | 1484/2 | 1 | 11 | 9 |
| Total .. | Kita .. 23 | 19 | 19 | 0 |

M. L. BANSAL,
Superintending Engineer,
1st Circle, H.P. P.W.D., Mandi.

भाग 3—अधिनियम, विधेयक और विधेयकों पर प्रवर समिति के प्रतिवेदन, वैधानिक नियम तथा हिमाचल प्रदेश के उप-राज्यपाल, हिमाचल बेंच आफ़ देहली हाई कोर्ट, फाइनैन्शियल कमिश्नर तथा कमिश्नर आफ़ इन्कम-टैक्स द्वारा अधिसूचित आदेश इत्यादि

**AGRICULTURE DEPARTMENT
NOTIFICATIONS**

Simla-4, the 12th November, 1970

No. 22-5/76-Agr. Sectt.—Whereas the Land Development Board, Himachal Pradesh, has prepared the Land Development Scheme, under section 4 of the Himachal Pradesh Land Development Act, 1954, in respect of the areas given against the scheme indicated below;

And whereas all the persons affected by the said scheme and also the Gram Panchayat concerned have consented to the execution of this scheme;

And whereas the State Government keeping in view the consents of the persons aforesaid and after consulting the Board, has sanctioned this scheme under section 5 (2) of the said Act;

Now, therefore, the scheme sanctioned by the State Government under section 5 (2) is hereby published in the Rajpatra, Himachal Pradesh for the information of all concerned as required by section 6 of the said Act and it shall come into force immediately:—

1. *Serial No.*—1.
2. *Scheme No.*—SDR/BLP/13/69-70.
3. *Name of the beneficiary.*—Shri Anant Ram, Paras Ram.
4. *Resident of village.*—Seela.
5. *Panchayat.*—Dhuni Panjail.
6. *District.*—Bilaspur.
7. *Area covered in acres.*—4.25.

Simla-4, the 12th November, 1970

No. 22-5/70-Agr. Sectt.—Whereas the Land Development Board, Himachal Pradesh, has prepared the Land Development Scheme, under section 4 of the Himachal Pradesh Land Development Act, 1954, in respect of the area given against the scheme indicated below;

And whereas all the persons affected by the said scheme and also the Gram Panchayat concerned have consented to the execution of this scheme;

And whereas the State Government keeping in view the consents of the persons aforesaid and after consulting the Board, has sanctioned the scheme under section 5 (2) of the said Act;

Now, therefore, the scheme sanctioned by the State Government under section 5 (2) is hereby published in the Rajpatra, Himachal Pradesh, for the information of all concerned as required by section 6 of the said Act and it shall come into force immediately:—

1. *Serial No.*—1.
2. *Scheme No.*—SDR (I)/MDI/57/69-70.
3. *Name of the beneficiary.*—Shri Rajinder Mohan, Gojinder Paul and Harminder Paul (Irrigation Scheme).
4. *Resident of village.*—Chadiyana Nela.
5. *Panchayat.*—Mandi.
6. *District.*—Mandi.
7. *Area covered in acres.*—7.40.

By order,
P. K. MATTOO,
Secretary.

**TRANSPORT DEPARTMENT
NOTIFICATION**

Simla-2, the 11th November, 1970

No. 5-28/70-CS&T (Tpt).—The following draft of an amendment which the Administrator (Lieutenant Governor), Himachal Pradesh, proposes to make in Punjab Motor Vehicles Rules, 1940, as applied to the areas of Himachal Pradesh, as it existed before 1st November, 1966, in exercise of the powers conferred by clauses (b) and (j) of sub-section 68 of the Motor Vehicles Act, 1939 is published for the information of all persons likely to be affected thereby, as required by sub-section (1) of section 133 of the said Act. Any person who has any objection or suggestion to make may send the same to Secretary (Transport) to Himachal Pradesh Government within one month of the date of publication of this notification in the Himachal Pradesh Rajpatra. All the objections/suggestions received within the time aforesaid will be duly taken up for consideration by the competent authority before finalizing the proposed amendment.

DRAFT AMENDMENT

Appeals against orders of a State Transport Authority or a Regional Transport Authority. In the Punjab Motor Vehicles Rules, 1940, as applied to the areas of Himachal Pradesh as it existed before 1st November, 1966.

Rule 4.37 shall be substituted as under:—

"4.37 (1) A person desiring to prefer an appeal under section 64 of the Act against an order of a State Transport Authority or a Regional Transport Authority, shall within thirty days of the receipt of the order prefer a memorandum (in duplicate) to the State Transport Appellate Tribunal (hereinafter referred to as an Appellate Authority) setting forth concisely the grounds of objection to the order of the State Transport Authority or Regional Transport Authority together with a certified copy of that order.

(2) Upon receipt of an appeal in accordance with sub-rule (1) the Appellate Authority shall appoint a time and place for hearing of the appeal giving the appellant and also the original authority not less than thirty days notice and shall order the appellant to deposit a fee not less than two hundred rupees.

(3) Any person preferring an appeal under the provisions of the Motor Vehicles Act, 1939 and of this rule shall be entitled to obtain a copy of any document filed with a State Transport Authority or a Regional Transport Authority in connection with any order against which he is appealing on payment of a fee at the rate of two rupees per page."

By order,
B. C. NEGI,
Secretary.

भाग 4—स्थानीय स्वायत्त शासन: म्युनिसिपल बोर्ड, डिस्ट्रिक्ट बोर्ड, नोटिफाइड और टाउन एरिया तथा पंचायत विभाग

**PANCHAYATS DEPARTMENT
ORDERS**

Simla-4, the 9th November, 1970

No. 3-G-43/67-Panch (c).—Whereas on enquiry as conducted by the District Panchayat Officer, Mahasu in pursuance of this Directorate's memo. of even number, dated the 15th September, 1966, it has been found that Shri Bali Ram, Member, G.P. Sarain charged Rs. 391.50 from Gram Panchayat Sarain, Tehsil Chopal as wages for working as labourer in connection with the execution of Dhartoo-Khari-Sarain Pilot Project Road which was executed by Gram Panchayat, Sarain from out of the grant-in-aid provided by Block Development Officer, Chopal and by doing so the said Shri Bali Ram, Member, has contravened the provisions of section 12 of the Himachal Pradesh Panchayati Raj Act, 1952.

And whereas the said Shri Bali Ram, Member, has shown his inability to refund the said amount to Gram Panchayat, Sarain as per directions contained in the show cause notice as issued vide this

Directorate's office memo. of even number, dated the 12th February, 1969.

Now, therefore, I, P. C. Sharma, Director of Panchayats, Himachal Pradesh in exercise of the powers vested in me under section 118-A of the Himachal Pradesh Panchayati Raj Act, 1952 read with notification No. Panch. 20-205/59, dated the 23rd August, 1965, hereby remove the said Shri Bali Ram, from the office of the Member, Gram Panchayat Sarain, Tehsil Chopal with immediate effect and further debar him from seeking elections to the Panchayati Raj bodies in Himachal Pradesh for a period of 3 years.

Simla-4, the 9th November, 1970

No. 3-G-43/67-Panch. (c).—Whereas on enquiry as conducted by the District Panchayat Officer, Mahasu in pursuance of this Directorate's memo. of even number, dated the 15th September, 1966, it has been found that Shri Kali Ram, Member, charged Rs. 1,266.12 from Gram Panchayat Sarain, Tehsil Chopal, as

wages for working as labourer in connection with the execution of Dhartoo-Khari-Sarain Pilot Project Road which was executed by Gram Panchayat Sarain from out of the grant-in-aid provided by Block Development Officer, Chopal and by doing so the said Shri Kali Ram has contravened the provisions of section 12 of the Himachal Pradesh Panchayati Raj Act, 1952.

And whereas the said Shri Kali Ram has shown his inability to refund the said amount to Gram Panchayat, Sarain as per directions contained in the show-cause notice as issued vide this Directorate's office memo. of even number dated the 12-2-1969.

Now, therefore, I, P. C. Sharma, Director of Panchayats, Himachal Pradesh in exercise of the powers vested in me under section 118-A of the Himachal Pradesh Panchayati Raj Act, 1952 read with notification No. Panch. 20-205/59, dated the 23rd August, 1965, hereby remove the said Shri Kali Ram, from the office of the Member, Gram Panchayat Sarain, Tehsil Chopal, with immediate effect and further debar him from seeking elections to the Panchayati Raj bodies in Himachal Pradesh for a period of 3 years.

Simla-4, the 9th November, 1970

No. 3-G-43/67-Panch (c).—Whereas on enquiry as conducted by the District Panchayat Officer, Mahasu in pursuance of this Directorate's memo. of even number, dated the 15th September, 1966, it has been found that Shri Dhingroo Ram, Vice-President, Gram Panchayat, Sarain, charged Rs. 60 from Gram Panchayat, Sarain, Tehsil Chopal, as wages for working as labourer in connection with the execution of Dhartoo-Khari-Sarain Pilot Project Road which was executed by Gram Panchayat, Sarain from out of the grant-in-aid provided by Block Development Officer, Chopal and by doing so the said Shri Dhingroo Ram has contravened the provisions of section 12 of the Himachal Pradesh Panchayati Raj Act, 1952.

And whereas the said Shri Dhingroo Ram has shown his inability to refund the above said amount to Gram Panchayat Sarain as per directions contained in the show cause notice as issued vide this Directorate's office memo. of even number, dated the 12th February, 1969.

Now, therefore, I, P. C. Sharma, Director of Panchayats, Himachal Pradesh in exercise of the powers vested in me under section 118-A of the Himachal Pradesh Panchayati Raj Act, 1952 read with notification No. Panch. 20-205/59, dated the 23rd August, 1965, hereby remove the said Shri Dhingroo Ram from the office of Vice-President, Gram Panchayat, Sarain, Tehsil Chopal with immediate effect and further debar him from seeking elections to the Panchayati Raj bodies in Himachal Pradesh for a period of 3 years.

Simla-4, the 9th November, 1970

No. 3-G-96/70-Panch (c).—Whereas Shri Achhar Singh, President, Gram Panchayat, Dhundan, Tehsil Arki, District Mahasu is found to have committed mis-appropriations/embezzlements of his Panchayat funds involving huge amounts, as the audit report of the accounts of his Panchayat for the year 1969-70 reveals.

And whereas an enquiry against the said Shri Achhar Singh, President, is contemplated under section 118-A of the Himachal Pradesh Panchayati Raj Act, 1952 in view of the seriousness of the charges.

Now, therefore, I, B. L. Budhraj, Director of Panchayats, Himachal Pradesh in exercise of the powers conferred upon me u/s 118-A of the Himachal Pradesh Panchayati Raj Act, 1952 read with notification No. Panch. 20-205/59-(II), dated the 23rd August, 1965 hereby order an enquiry against the said Shri Achhar Singh, President, Gram Panchayat Dhundan. The enquiry will be conducted by Shri Lalman Gupta, Instructor, P.T.I., Mashobra, who will submit his report within a period of 30 days from the date of issue of this order positively.

It is further ordered that the said Shri Achhar Singh, President, Gram Panchayat Dhundan, Tehsil Arki during the course of enquiry shall remain under suspension as his continuance in the office of the President is not considered desirable in the public interest. He will hand over the charge of Panchayat to the Vice-President, Gram Panchayat Dhundan complete in all respect soon on receipt of this order. The said President will not take part in any act or proceedings of the Panchayat during the course of his suspension.

Simla-4, the 9th November, 1970

No. 3-G-43/67-Panch (c).—Whereas on enquiry as conducted by the District Panchayat Officer, Mahasu in pursuance of this Directorate's memo. of even number, dated the 15th September, 1966 it has been found that Shri Devi Singh, Member, Gram Panchayat, Sarain, charged Rs. 136 from Gram Panchayat, Sarain, Tehsil Chopal, as wages for working as labourer in connection with the execution of Dhartoo-Khari-Sarain Pilot Project Road which was executed by Gram Panchayat, Sarain from out of the grant-in-aid provided by the Block Development Officer, Chopal and by doing so the said Shri Devi Singh, has contravened the provisions of section 12 of the Himachal Pradesh Panchayati Raj Act, 1952.

And whereas the said Shri Devi Singh has shown his inability to refund the above said amount to Gram Panchayat, Sarain as per directions contained in the show cause notice as issued vide this Directorate's office memo. of even number, dated the 12th February, 1969.

Now, therefore, I, P. C. Sharma, Director of Panchayats, Himachal Pradesh in exercise of the powers vested in me under section 118-A of the Himachal Pradesh Panchayati Raj Act, 1952 read with notification No. Panch. 20-205/59, dated the 23rd August, 1965, hereby remove the said Shri Devi Singh, from the office of Member, Gram Panchayat Sarain, Tehsil Chopal with immediate effect and further debar him from seeking elections to the Panchayati Raj bodies in Himachal Pradesh for a period of 3 years.

P. C. SHARMA,
Director.

CORRIGENDUM

Simla-4, the 9th November, 1970

No. 2-G-41/70-Panch (c).—Read "Hari Dass" for "Hardev Ram" as appearing in paras 1, 2, 3, 4 and at serial number 1 of the endorsement of this Directorate order of even number, dated the 3rd October, 1970.

B. L. BUDHRAJA,
Director.

ORDER

Simla-2, the 11th November, 1970

No. 5-2/69-PNT. Sectr.—Whereas Shri Sada Nand, President, Gram Panchayat, Rani Kotla, Tehsil Sadar, District Bilaspur was removed from the office of the President on account of the misconduct in the discharge of his official duties and was further debarred to contest an election to any office of the Panchayat for a period of 3 years by the Director of Panchayats vide his order No. 1-020/68-Panch (c), dated the 2nd December, 1969.

And whereas an appeal was filed by the said Shri Sada Nand for the review of the orders relating to his removal vide his representation, dated 3rd January, 1970 which has been considered by the Government.

Now, therefore, the Administrator (Lieutenant Governor), Himachal Pradesh, in exercise of the powers vested in him under rule 301-B of the Himachal Pradesh Panchayat Rules, is pleased to reduce the disqualification period of the said Shri Sada Nand from 3 years to 10 months with effect from 2nd December, 1969, the date of issue of the removal order.

Sd/-
Secretary.

भाग 5—वैयक्तिक अधिसूचनाएं और विज्ञापन

Proclamation under Order 5 Rule 20 C.P.C.

IN THE COURT OF SHR A. L. SONI, P.C.S., SENIOR SUB-JUDGE, SIMLA

SUIT No. 36 of 1970

Messrs Devi Chands, No. 6, The Mall Simla through Shri R. L. Devi Chand sole proprietor (Plaintiff).

Versus

Shri Brij Mohan Lamba, A-189, Gupta Colony, Delhi (Defendant).
To
Shri Brij Mohan Lamba, 4-189 Gupta Colony, Delhi.

Whereas in the above noted case, it has been proved to the satisfaction of the Court that the above noted defendant is evading the service of the summons and cannot be served in normal course of service. Hence this proclamation is hereby issued against him to appear in this court on the date of hearing on 30th December, 1970 at 10 A.M. personally or through his authorised agent or pleader to defend the case. Failing which *ex-parte* proceedings will be taken against him.

Given under my hand and the seal of this Court, this 7th day of November, 1970.

(Seal).

A. L. SONI,
Senior Sub-Judge

व अदालत श्री नेत्र सिंह शांडिल, एम0 ए0, एल0 एल0 बी0,
मीनियर सब-जज, महास, क्लैसटन, शिमला-1
मुकद्दमा नं0 17/2 बाबत साल 1970

Application under Section 8 of the Hindu Minority
and Guardianship Act, 1956

श्रीमती सत्या देवी बेवा दाता राम, वासी सन्जोली बाजार, शिमला
सायला ।

बनाम

सर्वश्री 1. सुभाष चन्द, 2. विजय कुमार, 3. भानू भूषण, 4.
श्रीमती बृज बाला पत्नी पूरण प्रकाश मारफत सुभाष चन्द पुत्र
दाता राम, 5. तुलसी राम पुत्र गुरबक्श राय और इन्द्र मल
गुरबक्श राय, वासी सन्जोली बाजार, शिमला

मुद्दालम ।

बनाम आम जनता

हृर गाह मायला उपरोक्त ने प्रार्थना पत्र अदालत हज़ा में पेश किया
कि उस को अपने नाबालगान कुमारी मोहनी देवी, कुमारी निलो व
कुमारी हसोली उर्फ शुक्ला पुत्री श्रीमती सत्या देवी बेवा दाता राम
सन्जोली बाजार, शिमला की गैरमनकुला जायदाद ट्रान्सफर करने की
आज्ञा दी जावे अतः इस घोषणा पत्र द्वारा सब जनता को सूचित किया
जाना है कि यदि किसी को दरखास्त मन्जूरी बारे कोई उज़र हो तो वह

अदालत हज़ा में उपस्थित हो कर मिति 3-12-1970 को अपना उज़र
पेश करे वरना कोई उज़र बाद इनकजाये तारीख मजकूरा समाप्त न
होगा ।

आज मिति 10-11-1970 को मेरे दस्तखत व मोहर अदालत में
जारी हुआ ।

मोहर ।

नेत्र सिंह शांडिल,
सीनियर सब-जज

STATE BANK OF PATIALA

NOTICE

Patiala, the 1st November, 1970/13th Kartika, 1892 (Saka)
No S.B.O.P. 44.—The following transfers and changes
in the Bank's staff are hereby notified:—

1. Shri Durga Dass Sharma, held charge of 'Chail'
Branch from the close of business 1st October,
1970 to the close of business 3rd October, 1970.
2. Shri H. S. Bahl, Junior Officer, officiated as
Manager, Kasauli Branch, from the close of
business 3rd October, 1970 to the commencement
of business 19th October, 1970 vice Shri K. K.
Mehta, Officer Grade 'C'.

S/-
General Manager.

भाग 6—भारतीय राजपत्र इत्यादि में से पुनः प्रकाशन

देखिए पृष्ठ 1045 से 1064

भाग 7—भारतीय निर्वाचन आयोग (Election Commission of India) की वैधानिक अधिसूचनाएं तथा अन्य निर्वाचन सम्बन्धी अधिसूचनाएं

शून्य

अनुपूरक

शून्य

PART VI

FINANCE DEPARTMENT NOTIFICATION

Simla-4, the 7th September, 1960

No. Fin. (Bud.) 11-95/59.—Central Board of Revenue Notification No. S.O. 1619, dated 1st July, 1960 is reproduced below for general information.

RAMESHWAR SHARMA,
Under Secretary.

CENTRAL BOARD OF REVENUE NOTIFICATION

ESTATE DUTY

New Delhi, the 1st July, 1960

S.O. 1619.—In exercise of the powers conferred by sub-section (1) of section 85 of the Estate Duty Act, 1953 (34 of 1953), the Central Board of Revenue hereby makes, with effect from the 1st July, 1960, the following amendments in the Estate Duty Rules, 1953.* the same having been previously published as required by the said sub-section, namely:—

THE ESTATE DUTY (AMENDMENT) RULES, 1960

1. These Rules may be called the Estate Duty (Amendment) Rules, 1960.

2. In rule 2 of the Estate Duty Rules, 1953 (herein after referred to as the principal Rules) clause (b) shall be omitted.

3. Rule 17 of the principal rules shall be omitted.

4. In clause (c) of sub-rule (1) of rule 18 of the principal rules, for the words "Imperial Bank of India" the words "State Bank of India" shall be substituted.

5. In sub-rule (3) of rule 19 of the principal rules, the words "from the date of deposit to the date of death" shall be inserted at the end.

6. In the principal rules in Part IX "Delivery and Preparation of Accounts" in the sub-heading for the figures and word "57, 61 and 72" the figures and word "56 and 72" shall be substituted.

7. In rule 20 of the principal rules,—

(a) in sub-rule (1), for the words, letters and figures "shall be in Form ED 1", the words, letters, brackets and figures "shall, in cases where death occurred before the commencement of the Estate Duty (Amendment) Act, 1958 (33 of 1958), be in Form ED 1" shall be substituted;

(b) in sub-rule (2), for the word and figures "section 57" the words, figures and brackets "sub-section (1) of section 56" shall be substituted;

(c) sub-rule (3) shall be omitted.

8. After rule 20 of the principal rules, the following rule shall be inserted, namely:—

"20A. Form of account where death takes place on or after the commencement of the Estate Duty (Amendment) Act, 1958 (33 of 1958).—Notwithstanding anything contained in rule 20—

(1) the account required to be delivered under sub-section (3) of section 53 of the Act shall, in cases where death occurred on or after the commencement of the Estate Duty (Amendment) Act, 1958 (33 of 1958) be in Form ED 1A appended to these rules and the supplementary account mentioned in sub-section (4) of the said section

shall be in the same form duly adopted to suit the requirements of the items included therein;

(2) the account to be annexed to the affidavit of valuation mentioned in clause (a) of sub-section (1) of section 56 of the Act shall also be in Form ED 1A in cases referred to in sub-rule (1) of this rule;

(3) all such accounts shall show the principal value of each item of property comprised in the estate with full details together with the basis of valuation. Such valuation may be ascertained by the accountable person either by estimating it himself or if ascertained with professional assistance, the certificate of the qualified valuer shall be appended;

(4) the Controller may at his discretion accept the Form of account substantially similar to the prescribed Form;

(5) where a grant of representation is not required and an exemption from duty is claimed by reason of the smallness of the estate, the account may be delivered in Form ED 5A in cases referred to in sub-rule (1) of this rule."

9. In rule 22 of the principal rules, after the words, brackets and figures "sub-rule (1) or (2) of rule 20", the words, brackets, letter and figures "or under sub-rule (1) or sub-rule (2) of rule 20A", shall be inserted.

10. In rule 25 of the principal rules—

(i) in sub-rule (2), for the figures "57" the figures "56" shall be substituted;

(ii) in sub-rule (3), for the words, brackets and figures "sub-section (1) of section 84" wherever they occur, the words, letter and figures "section 20A" shall be substituted.

11. For rule 26 of the principal rules, the following shall be substituted, namely:—

"26. Forms.—(1) An application for a certificate under section 67 of the Act shall be in Form ED 2.

(2) A certificate under sub-section (2) of section 57 of the Act shall be in Form ED 3.

(3) A certificate under section 67 or section 68 or section 69 of the Act shall be in Form ED 4.

(4) A discharge certificate where no duty is payable shall be in Form ED 6.

(5) (a) Except where it is issued in pursuance of an order under section 20A or sub-section (1) of section 57, the notice of demand under section 73 shall be in Form ED 7 and shall be accompanied by the assessment Form ED 8:

Provided that the assessment form need not accompany the notice in cases where a penalty or interest has been levied subsequent to the assessment order and it is not practicable to include the amount of the penalty or interest in the assessment form.

(b) The notice of demand under section 73 to be served on the accountable person in pursuance of an order under sub-section (1) of section 57 shall be in Form ED 7A.

(c) The notice of demand under section 73 to be served on the Principal Officer of a company in pursuance of an order under section 20A shall be in Form ED 7B.

(6) The appeal to the Central Board of Revenue under section 63 of the Act as it stood before the

commencement of the Estate Duty (Amendment) Act, 1958 (33 of 1958), shall be in Form ED 9.

Every memorandum of appeal shall be in duplicate and shall be accompanied by a certified copy of the order appealed against.

(6A) The appeal to the Appellate Controller under section 62 of the Act shall be in Form ED 9A. Every memorandum of appeal shall be in duplicate and shall be accompanied by a certified copy of the order appealed against.

(6B) The appeal to the Appellate Tribunal under section 63 of the Act shall be in Form ED 9B. The memorandum of appeal shall be in triplicate and shall be accompanied by (i) the original copy of the order appealed against or a certified copy thereof together with a copy of the same, and (ii) two copies of the order of the Assistant Controller or Deputy Controller relating thereto.

(7) An application requiring the Central Board of Revenue to refer to the High Court any question of law arising out of an order passed under sub-section (3) of section 63 of the Act as it stood before the commencement of the Estate Duty (Amendment) Act, 1958 (33 of 1958), shall be in Form ED 10.

(7A) An application requiring the Appellate Tribunal to refer to the High Court any question of law arising out of an order passed under sub-section (5) of section 63 of the Act shall be in Form ED 10A.

(8) An application for relief under Article VI of the Double Taxation (Estate Duty) Avoidance Agreement between the Government of India and the Government of United Kingdom shall be in Form ED 11.

(9) An application for election under clause (b) of Article XI of the Double Taxation (Estate Duty) Avoidance Agreement between the Government of India and the Government of United Kingdom shall be in Form ED 12.

(10) An application requiring the Central Board of Revenue to refer the question of disputed value to the arbitration of two valuers under sub-section (4) of section 63 of the Act as it stood before the commencement of the Estate Duty (Amendment) Act, 1958 (33 of 1958), shall be in Form ED 13.

(10A) An application requiring the Appellate Tribunal to refer the question of disputed value to the arbitration of two valuers under sub-section (6) of section 63 of the Act shall be in Form ED 13A."

12. Rule 27 of the principal rules shall be omitted.

13. In the principal rules, for the heading above rule 28 and rule 28, the following shall be substituted, namely:—

"Particulars to be furnished by companies and corporations regarding stocks, shares or other securities held by a deceased person

[Section 20A and 84]

Particulars to be furnished by a foreign company.—

For the purposes of section 20A of the Act, a company to which that section applies shall furnish to the Assistant Controller or the Deputy Controller who performs the functions of the Income-tax Officer

under the Income-tax Act in relation to the company—

- (i) name of the deceased member or debenture-holder;
- (ii) last known address;
- (iii) date of death;
- (iv) date of lodgment or notification of probate or letters of administration or of notice of death;
- (v) description of shares, debentures or stock with (distinctive numbers) held in the company by the member or debenture-holder at the time of his death;
- (vi) nominal value per share, stock or debenture;
- (vii) market value per share, debenture or stock at date of death;
- (viii) basis of valuation;
- (ix) total market value of holding;
- (x) names and addresses of trustees, administrators or any other legal representatives."

14. For rule 29 of the principal rules, the following rule shall be substituted, namely:—

"29. Particulars to be furnished by an Indian company or a corporation.—(1) A company to which sub-section (1) of section 84 of the Act or a corporation to which sub-section (2) of that section applies shall furnish the particulars mentioned in sub-rule (2) to the Assistant Controller or the Deputy Controller who performs the functions of the Income-tax Officer under the Income-tax Act in relation to the company or the corporation, as the case may be.

(2)(a) Where any transfer of a part or whole of the shares, stocks, debenture or other securities standing in the name of the deceased has been registered in the books of the company or corporation and such transfer has been made for valuable consideration—

- (i) name of the deceased member or holder of debentures or other securities;
- (ii) last known address;
- (iii) date of death;
- (iv) name and address of the transferee;
- (v) description of the shares, stocks, debentures or other securities transferred (with distinctive numbers);
- (vi) nominal value per share, stock, debenture or other security transferred;
- (vii) amount of consideration paid by the transferee;
- (viii) name and address of the transfer or to whom or of the broker through whom the consideration was paid;
- (ix) description of any other shares, stocks, debentures, or other securities still standing in the name of the deceased on the date of furnishing the particulars.

(b) where no transfer of any shares, stocks, debentures or other securities standing in the name of the deceased has been registered on the date of furnishing the particulars—

- (i) name and address of the deceased member or holder of debentures or other securities;
- (ii) last known address;
- (iii) date of death;
- (iv) description of shares, stock, debentures or other securities in the name of the deceased (with distinctive numbers);
- (v) nominal value per share, stock, debenture or other security;
- (vi) market value per share, stock, debenture or other security at date of death;

- (vii) basis of valuation;
- (viii) total market value of the holdings;
- (ix) name and address of the trustee administrator or other legal representative of the deceased;
- (x) whether any application has been received from any person for the transfer of such shares, stocks, debentures or other securities, if so, name and address of the person who has applied for transfer."

15. For rule 29A of the principal rules, the following rules shall be substituted, namely:—

"29A. *Particulars to be furnished by an Indian company or a corporation in case of the death of a joint holder of shares, stocks, debentures or other securities.*—Where a company within the meaning of the Companies Act, 1956 (1 of 1956) or a corporation established by a Central, State or Provincial Act has knowledge through any of its principal Officers of the death of any of the joint holders of shares, stocks, debentures or other securities in the company or the corporation, it shall within three months of the receipt of intimation of death furnish the following particulars to the Assistant Controller or the Deputy Controller who performs the functions of the Income-tax Officer under the Income-tax Act in relation to that company or corporation—

- (i) the name of the deceased joint holder;
- (ii) last known address;
- (iii) date of death;
- (iv) the name and address of every other person holding the shares, stocks, debentures or other securities jointly with the deceased joint holder;
- (v) the description of the shares, stocks, debentures or other securities so held jointly (with distinctive numbers);
- (vi) the nominal value per share, stock, debenture or other security held jointly immediately before the death of the joint holder;
- (vii) the beneficial interest of the deceased joint holder in the shares, stocks, debentures or other securities, if known;
- (viii) market value per share, stock, debenture or other security at date of death;
- (ix) basis of valuation;
- (x) total market value of the shares, stocks, debentures or other securities jointly held on the date of the death of the deceased;
- (xi) the name and address of the trustee, administrator or other legal representative of the deceased, if known."

16. Rule 36 of the principal rules shall be omitted.

17. In sub-rule (1) of rule 39 of the principal rules, after the words "is required to be made at the instance of the appellant", the words, brackets and figures "in cases where death occurred before the commencement of the Estate Duty (Amendment) Act, 1958 (33 of 1958)" shall be inserted.

18. After rule 39 of the principal rules, the following rules shall be inserted, namely:—

"39A. *Procedure for referring the question of disputed value to the arbitration of two valuers under sub-section (6) of section 63.*—(1) If the reference to the arbitration of two valuers is to be made at the instance of the appellant, he shall make an application to the Appellate Tribunal in Form ED 13A nominating his valuer therein. On receipt of such application the Appellate Tribunal shall call upon the respondent to nominate

his valuer. On receipt of the nominations of both the appellant and the respondent, the Appellate Tribunal shall pass an order referring the dispute to the two valuers referred to above, who shall for the purposes of these rules be referred to as the Committee of Arbitration.

- (2) If the reference to the arbitration of two valuers is made at the instance of the Appellate Tribunal, that Tribunal shall communicate to the appellant and the respondent its intention to refer the question of disputed valuation to the arbitration of two valuers and shall require the appellant and the respondent to nominate their valuers. The appellant and the respondent shall within one month from the date of receipt of the Appellate Tribunal's communication intimate the name and address of the valuer nominated by each. On receipt of the intimation from the appellant and the respondent, the Appellate Tribunal shall make an order appointing the two valuers to act as the Committee of Arbitration.
- (3) If the Committee of Arbitration requires any information or documents for deciding the reference, it shall be entitled to call for such information or documents from the appellant or from the respondent, as the case may be.
- (4) The Committee of Arbitration shall notify to the appellant and the respondent at least fourteen days before the date of hearing, the date, time and place fixed for the hearing.
- (5) Any application to the Committee of Arbitration for adjournment of the hearing shall be made so as to reach the Committee at least seven days before the date of hearing, but the Committee of Arbitration may refuse to grant an adjournment if it is satisfied that there are no sufficient grounds for adjournment.
- (6) Where on the day fixed for the hearing of the reference or on any other day to which the hearing may be adjourned, the appellant does not appear, the Committee may in its discretion decide the reference *ex parte* on its merits.
- (7) Any person eligible to represent the appellant in any estate duty proceeding by virtue of section 83 of the Act may, if specifically authorised for the purpose by the appellant, represent the appellant before the Committee of Arbitration.
- (8) Any officer of the Central Government or any legal practitioner may, if specifically authorised for the purpose by the Controller, represent the Controller before the Committee of Arbitration.
- (9) As soon as the decision of the Committee of Arbitration is ready, the Committee shall communicate such decision duly authenticated by both the valuers to the Appellate Tribunal.
- (10) (a) If any vacancy occurs in the Committee of Arbitration on account of transfer, leave or otherwise, the appellant or the respondent, as the case may be, shall forthwith nominate another person to fill up the vacancy.
(b) The Committee as reconstituted may, however, continue the proceeding from the stage at which it was left by its predecessor:

Provided that either party shall be entitled to a re-hearing of the proceeding or any part thereof by the Committee as reconstituted, if it so demands.

- (11) All communications intended for the Committee of Arbitration shall be addressed to the Registrar, Income-tax Appellate Tribunal, Queens Road, Bombay.
- (12) The fees to be paid to the valuers shall be according to a scale which shall be fixed by the Central Government from time to time in this behalf.
- (13) The costs of arbitration shall be calculated on the basis of the valuation placed by the Controller on the disputed property and shall be deposited by the appellant with the Tribunal along with the application.
- (14) Where the question of valuation is referred at the instance of the Appellate Tribunal, the cost of arbitration proceedings shall be borne by the Central Government.
- (15) Where the properties in dispute are to be valued by valuers of different categories, a separate application shall be made for each category of property and it shall be open to the appellant and the respondent to nominate a separate valuer for each category.
- (16) Any difference between the costs deposited on the basis of the Controller's valuation and the costs actually payable on the basis of the valuation made by the Committee of Arbitration shall be paid or refunded, as the case may be, within one month from the date of the decision of the Committee."
19. In the principal rules, in sub-rule (1) of rule 40, after the words, brackets and figures "nominated under the second proviso to sub-section (4) of section 63", the words, brackets and figures "as it stood before the commencement of the Estate Duty (Amendment) Act, 1958 (33 of 1958)" shall be inserted.
20. After rule 40 of the principal rules, the following rules shall be inserted, namely:—
- "40A. *Procedure for referring the question of valuation to a third valuer under the proviso to sub-section (6) of section 63.*—(1) The procedure laid down in sub-rules (3) to (16) of rule 39A shall apply *mutatis mutandis* to hearings by the third valuer nominated under the proviso to sub-section (6) of section 63.
- (2) Any vacancy occurring in the office of such valuer for any reason shall be filled in the same manner as the initial appointment.
- (3) Where the reference to the arbitration of two valuers has been made at the instance of the appellant, the cost of any reference made to a third valuer shall be deposited by the appellant, within one month of receipt of intimation by him that a third valuer has been nominated. Where the reference to the arbitration of two valuers has been made by the Appellate Tribunal, the cost of any reference made to a third valuer shall be met by the Central Government.
41. *Qualification of certain persons to appear as authorised representatives.*—Any person may, if authorised by the person accountable in writing in this behalf, represent him for the purpose of section 83 provided—
- (i) such person is an income-tax practitioner as defined in clause (iv) of sub-section (2) of section 61 of the Income-tax Act;
- (ii) he has at any time before the commencement of the Estate Duty (Amendment) Act, 1958 (33 of 1958), appeared before any Income-tax authority in his capacity as income-tax practitioner; and
- (iii) he is not disqualified to represent an assessee in any income-tax proceeding by reason of any direction made under sub-section (3) of section 61 of the Income-tax Act.
42. *Terms on which period referred to in sub-section (3) of section 53 may be extended.*—Where the Controller is satisfied that there are reasonable grounds for allowing an extension of the period referred to in sub-section (3) of section 53, and the accountable person files an affidavit stating the approximate value of the estate liable to duty to the best of his knowledge and furnishes security to the satisfaction of the Controller for the payment of estate duty due thereon, the Controller may in his discretion extend such period, provided the accountable person agrees to pay interest on the duty determined under section 58 at six per cent per annum for the period of extension."
21. In the principal rules—
- (1) after Form ED 1, the form shown in Appendix I shall be inserted;
- (2) for Forms ED 2 and ED 3, the forms shown in Appendix II shall respectively be substituted;
- (3) after Form ED 5, the form shown in Appendix III shall be inserted;
- (4) for Forms ED 6 and ED 7, the forms shown in Appendix IV shall respectively be substituted;
- (5) after Form ED 7, the forms shown in Appendix V shall be inserted;
- (6) for Form ED 8, the form shown in Appendix VI shall be substituted;
- (7) after Form ED 9, the forms shown in Appendix VII shall be inserted;
- (8) after Form ED 10, the form shown in Appendix VIII shall be inserted;
- (9) after Form ED 13, the form shown in Appendix IX shall be inserted.

APPENDIX I GOVERNMENT OF INDIA

ED. 1-A

ESTATE DUTY (See Rule 20-A)

In the Office of the Controller of Estate Duty, Range/
Circle.....

NOTE.—Form 1-E issued herewith contains the notes to which reference is made in this Form by numbers or letters enclosed in brackets.

In the estate of.....deceased.

I/we⁽¹⁾..... make oath/
affirm and declare as follows:—

1. I am /we are the person/persons liable under the Estate Duty Act, 1953, to deliver an account of the estate of the above-mentioned deceased and to pay the duty thereon under the said Act.

2. That the deceased died on the.....day of19.....at.....and was aged.....years. He/she was at the time of death domiciled in⁽²⁾.....

3. The First Part of the ACCOUNT No. 1, hereto annexed, is a true account of the particulars and value, as

at the date of the deceased's death, so far as I/we have been able to ascertain the same, of all the movable property of the deceased, whether in possession or reversion, within the States of India, exclusive of what the deceased may have been possessed of or entitled to as a trustee and not beneficially, but including any such movable property over which the deceased had and exercised by will a general power of appointment.

The gross value thereof, as at the date of the deceased's death, was Rs.....as per account No. 1, (First Part).

4. The Second Part of the ACCOUNT No. 1, hereto annexed, is a true account of the particulars and value, as at the date of the deceased's death, so far as I/we have been able to ascertain the same, of all the immovable property except agricultural land, situate in the States of India, to which the deceased was entitled for an interest not ceasing on his/her death, including any immovable property except agricultural land, over which the deceased exercised by will a general power of appointment but exclusive of property which the deceased may have been possessed of or, entitled to, as a trustee and not beneficially.

The gross value thereof, as at the date of the deceased's death, was Rs.....as per Account No. 1 (Second Part).

5. The Third Part of the ACCOUNT No. 1, hereto annexed, is a true account of the particulars and value, as at the date of the deceased's death, so far as I/we have been able to ascertain in the same, of all agricultural land situate in the States of India, to which the deceased was entitled for an interest not ceasing on his/her death including any agricultural land over which the deceased exercised by will a general power of appointment, but exclusive of agricultural land which the deceased may have been possessed of or entitled to as a trustee and not beneficially.

6. The Fourth Part of the ACCOUNT No. 1, hereto annexed, is a true account of the particulars and value, as at the date of the deceased's death, so far as I/we have been able to ascertain the same, of cesser of interest in joint property of a Hindu family governed by the Mitakshra, Marumakkattayam or Aliyasantana law situate in the States of India and of the interests in such property of the lineal descendants of the deceased.

7. The ACCOUNT No. 2⁽³⁾, hereto annexed, is a true account of the particulars and gross value, as at the date of the deceased's death, so far as I/we have been able to ascertain the same, of all the movable property of the deceased, whether in possession or reversion, situate out of the States of India, exclusive of what the deceased may have been possessed of or entitled to as a trustee and not beneficially, but including any such movable property over which the deceased had and exercised by will a general power of appointment.

8. There was⁽⁴⁾.....other movable property of which the deceased was at the time of his/her death competent to dispose within the meaning of sub-section (1) of section 3 of the Act. The particulars and value thereof, as at the date of the deceased death, so far as I/we have been able to ascertain the same are truly set forth in the ACCOUNT No. 3(a), hereto annexed.

9. The deceased had⁽⁵⁾.....general power....to charge money on immovable property. The particulars of such power are set forth in the ACCOUNT No. 3(b) hereto annexed.

10. ⁽⁶⁾ I/we have not been able to ascertain the precise amount or value of the movable property referred to in Exhibit.....annexed to ACCOUNTS Nos. 1, 2,

3(a) and 3(b), although I/we have made the fullest possible enquiries, but so far as the amount and value can now be estimated, they are stated in ACCOUNT(S) No.(s)..... by reference to the said Exhibit, which contains all the particulars of such property known to me/us. I/we undertake, as soon as the amount and value are fully ascertained to bring in a full account thereof and to pay both the additional duty (if any) payable thereon for which I/we am/are or may be liable, and any further duty, payable by reason thereof, for which I/we am/are or may be liable on the other property mentioned in this declaration.

11. The First Part of the SCHEDULE No. 1, hereto annexed, contains a true and particulars list of the debts due and owing from the deceased at the time of his/her death to persons resident within the States of India, or due to persons resident out of the said States, but contracted to be paid in any such State or charged on property situate within any such State with the names and addresses of the several persons to whom the same are respectively due, and the descriptions and amounts of such debts.

The Second Part of the said Schedule contains a true and particular statement of the allowances under section 44, on account of debts by way of dower, payable out of the estate of the deceased.

The Third Part of the same Schedule contains a true account of the funeral expenses of the deceased.

12. The SCHEDULE No. 2⁽³⁾, hereto annexed, contains a true and particular list of the debts due and owing from the deceased at the time of his/her death to persons resident out of the State of India (other than debts contracted to be paid in any such States, or charged on property situate within any such States, which have been entered in the SCHEDULE No. (1) with the names and addresses of the several persons to whom the same are respectively due, and the descriptions and the amount of such debts. The SCHEDULE No. 2 contains also a true statement of the amount of any duty payable in any foreign country by reason of the deceased's death in respect of property situate in that foreign country, and included in the ACCOUNT No. 2.

13. The said debts in the said SCHEDULES Nos. 1 and 2 are payable by law out of property comprised in the said ACCOUNTS Nos. 1 and 2 respectively. They were incurred by the deceased *bona fide* for full consideration⁽⁷⁾ in money or money's worth wholly for the deceased's own use and benefit. They are not, nor are any of them, debts which are primarily payable out of any immovable property⁽⁸⁾ or debts in respect whereof there is a right to re-imbursement from any other property or person⁽⁹⁾.

14. The SCHEDULE No. 3 hereto annexed, contains a true and particular list of the debts and encumbrances which were subsisting charges at the deceased's death on the immovable property except agricultural land comprised in the said ACCOUNT No. 1, or on some part or parts thereof, with the particulars of the instruments by which the debts and encumbrances were secured or created, and the names and addresses of the several persons to or in whom the said debts and encumbrances are now due or vested.

The said debts and encumbrances were incurred or created by the deceased, or by some one or more of his/her predecessors in title. In so far as they were incurred by the deceased, or were created by a disposition made by him/her, they were incurred or created *bona fide* for full consideration in money or money's worth, wholly for the deceased's own use and benefit, and they take

effect out of his/her interest. The said debts and encumbrances are not, nor are any of them, primarily chargeable upon any other property, and they are not debts or encumbrances in respect whereof there is a right to reimbursement from any other property or person⁽⁹⁾.

15. The SCHEDULE No. 4, hereto annexed, contains a true and particular list of the debts and encumbrances which were subsisting charges at the deceased's death on the agricultural land comprised in the said ACCOUNT No. 1, or on some part or parts thereof, with the particulars of the instruments by which debts and encumbrances were secured or created and the names and addresses of the several persons to or in whom the said debts and encumbrances are now due or vested.

The said debts and encumbrances were incurred or created by the deceased, or by some one or more of his/her predecessor in title. In so far as they were incurred by the deceased or were created by a disposition made by him/her they were incurred or created *bona fide* for full consideration in money or money's worth wholly for the deceased's own use and benefit, and they take effect out of his/her interest. The said debts and encumbrances are not, nor are any of them primarily chargeable upon any other property and they are not debts or encumbrances in respect whereof there is a right to reimbursement from any other property or person.

16. That the deceased made no gifts in contemplation of death⁽¹⁰⁾ save those described and valued in Exhibit which have been entered in ACCOUNT No.

17. That the deceased made no disposition of property within two years of his/her death purporting to operate as an immediate gift *inter vivos* whether by way of transfer, delivery, declaration of trust, settlement upon persons in succession, or otherwise, save⁽¹⁰⁾ those described and valued in Exhibit which have been entered in ACCOUNT(S) No.(s)

18. That the deceased made no disposition of property at any time in respect of which the donee did not assume *bona fide* possession to the immediate and entire exclusion of the donor, or where a benefit was reserved or secured to the deceased by contract or otherwise save those described and valued in Exhibit which have been entered in ACCOUNTS (S) Nos.(s)

19. That there is no other property falling under the following descriptions⁽¹⁰⁾ save those described and valued in Exhibit which have been entered in the appropriate accounts as indicated in Exhibit

(a) Property in which the deceased or some other person had an interest which ceased on the death of the deceased.

(b) Property which the deceased had enjoyment of or interest in for life, or for some period determinable by reference to his/her death, under an expressed or implied trust in a settlement made by himself/herself.

(c) Property which the deceased caused to be vested in himself/herself and some other person jointly either by disposition, or purchase, so that the other person takes by survivorship.

(d) The deceased's severable share of property of which he/she was a joint tenant or joint owner with another or others.

(e) Policies which the deceased effected on his/her life, and kept up wholly or partly for the benefit of a donee, whether nominee or assignee.

(f) Annuities or other interests which the deceased either alone or by arrangement with any person purchased or provided, including annuities purchased or provided

wholly or partially by some person who was at any time entitled to any property derived from the deceased.

(g) Gifts by way of creation of a burden or release of a right.

20. That to the best of my/our knowledge and belief there is no other property under any title whatsoever in of which duty is chargeable on the death of the respect deceased.

I/We⁽¹¹⁾ swear/affirm that the statements in paragraphs are true and that the statements in paragraphs are made upon information received by me/us and solemnly and sincerely believed to be true.

1. Signed
Address

2. Signed
Address * * *

Declared on oath or affirmation⁽¹²⁾.

before me this day of
19 at by the above
named

personally known to
who is/are me
identified by

†Signed
Designation

*If there are more persons than two making the declaration, here insert the signatures and addresses of all the remaining persons.

†This may be sworn or affirmed before any Magistrate or other Court, or before a person having by law authority to receive evidence. The Designation of the Magistrate, Court or person should be added below the signature.

ACCOUNT No. 1—(FIRST PART)

Movable Property situate in the States of India

| | Nominal value of securities | Market price of Securities at the date of death | Gross principal value at the date of death |
|--|-----------------------------------|---|--|
| (1) | (2) | (3) | (4) |
| | Rs. | Rs. | Rs. |
| Stocks, Bonds or Funds (including Treasury Bills) of the Central Government or State Governments, as per Form I-A annexed. | | | |
| Stocks, or other Securities of local authorities in India, as per Form I-A annexed. | | | |
| Stocks, Bonds, Funds, etc., of other Govern- ments or foreign coun- tries, and Stocks, De- bentures, or Bonds of Municipal or other Cor- porations, or Public Authorities, etc., in foreign countries, as per Form I-A. | | | |

| 1 | 2 | 3 | 4 |
|---|---|---|---|
| Stocks, Shares, Bonds or Debentures, of Companies, as per Form I-A annexed (A). (The denomination of each share or stock unit should be stated). | | | |
| Uncashed dividends and interest, dividends declared, and interest accrued due, in respect of the above investments, to date of death, as per statement annexed (B). | | | |

Gross principal value at the date of death Rs.

| | |
|--|--|
| Money in hand or house .. | |
| Money in Bank (C) { (1) On current account, including accrued interest (2) On deposit, including accrued interest as per statement annexed. } | |

Money at the Post Office or other Savings Bank, Building of Co-operative Society, etc., as per statement annexed.

Money out on mortgage, and interest thereon to date of death, as per statement annexed.

Money out on bonds, bills, promissory notes and other securities, and interest thereon to date of death, as per statement annexed.

Book debts, as per statement annexed. ..

Other debts, as per statement annexed ..

Unpaid purchase money of immovable property contracted in life time of the deceased to be sold as per statement annexed.

Deceased's interests in proceeds of sale of immovable property subject to a trust for sale, whether actually sold or not, as per statement annexed (D).

Property over which the deceased had and exercised by will a general power of appointment, as per statement annexed (D).

Property over which the deceased had, but did not exercise, a general power of appointment, and which, by default of exercise of the power of appointment, belonged to the deceased absolutely, as per statement annexed (D).

Policies of insurance and bonuses (if any) thereon, on the life of the deceased as statement annexed.

Household goods furniture, books, plate, any wearing apparels including any precious or semi-precious stones or ornaments sewn into the wearing apparel, etc. (E). { If sold, realised gross Rs.
if sold, estimated at Rs.

Jewellery watches, trinkets, etc. (E). { if sold, realised gross Rs.
if unsold, estimated at Rs.

Motor cars, carriages, horses, harness, saddlery, etc. (E). { if unsold, realised gross Rs.
if unsold, estimated at Rs.

Stock in trade, live and dead farming stock, implements or agricultural purposes, etc. { if sold, realised gross Rs.
if unsold estimated at Rs.

Goodwill of business { if taken over at a price Rs.
if valued according to custom of trade if neither, estimated at Rs.

Profits of business from 19.... to date of death ..

Ships and shares of ships registered at ports in India, as per statement annexed (F).

Profits of same to date of death, (G) estimated at The deceased's share in movable and immovable property as, a partner in the firm of as per Balance Sheet annexed signed by the surviving partners.

Balance Sheet is not available, estimated at .. Rs.

Rents of the deceased's own immovable property due prior to the death, but not received by the deceased, (G) estimated at .. Rs.

Apportionment of the rents of the deceased's immovable property to date of death (G), estimated at .. Rs.

Income accrued due, but not received prior to the death arising from immovable and movable property in which the deceased had a life or other limited interest, viz., (D) ..

Apportionment of income from such source to date of death .. Rs.

Any other income apportioned where necessary, to which the deceased was entitled at his/her death (e.g., pensions, annuities, director's fees, etc.) as per statement annexed .. Rs.

Any interest in expectancy, as per statement annexed (j) .. Rs.

Other movable property not comprised under the foregoing heads, viz., .. Rs.

Gross Movable Property carried to item I of the Summary ..

ACCOUNT No. I—(SECOND PART)

Immovable Property (including leaseholds) other than agricultural land situate in the States of India

| Each item of property should be listed and particulars should be given in Form I-B in respect of land and any interest in expectancy in immovable property should also be stated (K) | Gross annual value at the date of death | Gross principal value at the date of death |
|--|---|--|
| 1 | 2 | 3 |

Rs. Rs.

Gross Value carried to item XII of the Summary ..

To be signed by the person(s) making oath or affirmation

ACCOUNT NO. I—(THIRD PART)

Agricultural land situate in the States of India

| Each item of agricultural land should be listed and particulars should be given in Form I-C, in respect of agricultural land and any interest in expectancy in agricultural land should also be stated | Gross annual value at the date of death | Gross principal value at the date of death |
|--|---|--|
| 1 | 2 | 3 |

| | Rs. | Rs. |
|--|-----|-----|
| Gross Value carried to item XVIII of the Summary | | |

To be signed by the person(s) making oath or affirmation.

ACCOUNT No. I—(FOURTH PART)

Cesser of interest in joint family property of a Hindu family governed by Mitakshara/Marumakkattayam/or Aliyasantana law

1. Principal value of the family property (Each item of the property should be listed and particulars should be given in Form I-D, in respect of all properties belonging to the joint family with details of any gifts, transfers, settlements or trusts, etc., made by the family within 2 years of the death of the deceased).

2. Deceased's interest therein.

3. Principal value of the deceased's interest ceasing.

4. Name of the *karta* of the family.

5. Names of the members of the family who would be entitled to share, if partition took place immediately before death of the deceased, their relationship to the deceased and their share.

6. Interest of all lineal descendants of the deceased in family property.

7. Age of the deceased.

8. If the deceased was below 18 years of age, whether a lineal male ascendant of the deceased was a co-parcener in the family.

To be signed by the person(s) making oath or affirmation.

ACCOUNT No. 2

Movable Property situate outside the States of India, which is not saleable or transferable in any such States.

Note.—Property saleable or transferable in such States should be included in Account No. 1 (First Part).

| Particulars of the property | Local situation | Principal value at the date of death |
|-----------------------------|-----------------|--------------------------------------|
| 1 | 2 | 3 |
| | | Rs. |

Gross Value
Less cost of
administration or real-
ization (not
exceeding
5 per cent).

Net Value carried to item VI of the summary

To be signed by the person(s) making oath or affirmation.

ACCOUNTS Nos. 3(a) and 3(b)

3(a).—An account of the movable property other than those in Accounts Nos. 1 and 2, of which the deceased at the time of death was competent to dispose within the meaning of section 3(1).

3(b).—An account of money which the deceased had, at the time of death, a general power to charge on immovable property whether the power was exercised by will or not.

| Short material particulars of disposition conferring the power | Particulars of property | Principal value at the date of death |
|--|-------------------------|--------------------------------------|
| 1 | 2 | 3 |
| | | Rs. |

3(a)

Gross value ..

Net value

3(b).—(i) Where the power was exercised (as per statement annexed) Rs.

(ii) Where the power was not exercised (as per statement annexed) Rs.

Total of 3(a) and 3(b) carried to item VIII of the Summary.

To be signed by the person(s) making oath or affirmation.

SCHEDULE NO. 1—(FIRST PART)

An account of the debts due and owing from the deceased to persons resident within the States of India or due to persons resident out of the said States but contracted to be paid in any such State, or charged on property situate within any such State.

(Where the debts on the deceased's movable property exceed the value thereof and the deficiency is a proper deduction for Estate Duty purposes against the deceased's immovable property deduction of such deficiency may be taken in Schedule No. 3).

| Name and address of creditor | Description of debt (including date and short particulars of any security for the debt) | Amount |
|------------------------------|---|--------|
| 1 | 2 | 3 |

Read Notes (H) and (L).

Rs.

Total of First Part

To be signed by the person(s) making oath or affirmation.

SCHEDULE No. 1—(SECOND PART)

A statement of the allowances claimed under clause (d) of section 44 on account of debt by way of dower

| | Amount Rs. |
|----------------------|---------------|
| Total of Second Part | .. |

SCHEDULE No. 1—(THIRD PART)

An account of the funeral expenses of the deceased

| | Amount (actual or Rs. 1,000 whichever is less). Rs. |
|---|--|
| Total of Third Part | .. |
| Total of First, Second and Third Parts. | .. |

To be signed by the person(s) making oath or affirmation.

SCHEDULE No. 2

An account of the debts due and owing from the deceased to persons resident out of the States of India, other than debts contracted to be paid in any such State, or charged on property situate within any such State, which have been entered in the Schedule No. 1.

| Name and address of creditor | Description of debt (including date and short particulars of any security for the debt). | Amount |
|---------------------------------|--|--------|
| 1 | 2 | 3 |
| | | Rs. |
| Read Note (M) | .. | .. |
| | TOTAL | .. |

To be signed by the person(s) making oath or affirmation.

SCHEDULE No. 3

*An account of the debts and encumbrances upon the immovable property in Account No. 1 (Second part).

(Where the debts on the deceased's immovable property exceed the value thereof, and the deficiency is a proper deduction for Estate Duty purposes against the deceased's movable property, deduction of such deficiency may be taken in Schedule No. 1).

1. Nature of debts or encumbrances and by whom created.
2. Short material particulars of security with date of, and names of the parties to, any deed.
3. Short particulars of property charged to identify it in above account.

4. Names and addresses of persons to or in whom the debts or encumbrances are now due or vested.
5. Amount of debt or encumbrances. Rs.

* Read Notes (H) and (L).

To be signed by the person(s) making oath or affirmation.

SCHEDULE No. 4

An account of the debts and encumbrances upon agricultural land in account No. 1 (Third Part).

(Where the debts on the deceased's agricultural lands exceed the value thereof and the deficiency is a proper deduction for Estate Duty purposes against the deceased's other immovable or movable properties, deduction of such deficiency may be taken in appropriate Schedule).

1. Nature of debts or encumbrances and by whom created.
2. Short material particulars of security with date of, and names of the parties to, any deed.
3. Short particulars of the agricultural land charged to identify it in the above account.
4. Names and addresses of persons to or in whom the debts or encumbrances are now due or vested.
5. Amount of debts or encumbrances. Rs.

TOTAL ..

To be signed by the person(s) making oath or affirmation.

SUMMARY

| | Rs. | Rs. | Rs. |
|--|-----|-----|-----|
| I. Gross movable property in Account No. 1 (First Part) | | | |
| II. <i>Deduct</i> —Total of Schedule No. 1. | | | |
| III. Net movable property in Account No. 1 | | | |
| IV. Gross movable property in Account No. 2. | | | |
| V. <i>Deduct</i> .—Total of Schedule No. 2. | | | |
| VI. Net movable property in Account No. 2. | | | |
| VII. Net movable property in Account Nos. 1 and 2. (Total of III and VI). | | | |
| VIII. Net movable property in Account Nos. 3(a) and 3(b). | | | |
| IX. Coparcenary interest in movable property of H.U.F., in Account No. 1 (Fourth Part). | | | |
| X. Interest of all lineal descendants in movable property of H.U.F. in Account No. 1 (Fourth Part) (for rate purposes only). | | | |
| XI. Total net movable property in Account Nos. 1, 2, 3(a) and 3(b) (Total of VII, VIII, IX and X). | | | |

| Rs. | Rs. | Rs. | E.D-I-A. | ESTATE DUTY |
|--------|--|-----|---|-------------|
| | | | FORM I-B | |
| | | | <i>Statement of Immovable Property (including leasehold) other than agricultural lands</i> | |
| XII. | Gross immovable property other than agricultural land in Account No. 1 (Second Part). | | 1. Identification No. | |
| XIII. | Deduct.—Total of Schedule No. 3. | | 2. Description of property including situation (if the property is leasehold for years, the unexpired term, as at the date of death of the deceased, should be stated). | |
| XIV. | Net immovable property other than agricultural land in Account No. 1. | | <i>Note.</i> —The description and situation of the property should be such as to enable it and its boundaries to be clearly identified. | |
| XV. | Coparcenary interest in immovable property of H.U.F., other than agricultural land in Account No. 1 (Fourth Part). | | 3. Rental, if let—Rs. | |
| XVI. | Interest of all lineal descendants in immovable property of H.U.F. (other than agricultural land) in Account No. 1 (Fourth Part) (for rate purposes only). | | 4. If unlet, the gross annual value—Rs. | |
| XVII. | Total net immovable property other than agricultural land in Account No. 1 (Total of XIV, XV and XVI). | | 5. Nature of deductions from gross annual value. | |
| XVIII. | Gross agricultural land in Account No. 1 (Third Part) | | 6. Amount of annual deductions—Rs. | |
| XIX. | Deduct.—Total of Schedule No. 4. | | 7. Net annual value—Rs. | |
| XX. | Net Agricultural land in Account No. 1 (Third Part). | | 8. Estimated principal value as at the date of death, and, if since sold, gross amount realised and date of completion of sale. Rs. | |
| XXI. | Coparcenary interest in Agricultural land of H.U.F. in Account No. 1 (Fourth Part). | | To be signed by the person(s) making oath or affirmation. | |
| XXII. | Interest of all lineal descendants in agricultural land of H.U.F. in Account No. 1 (Fourth Part) (for rate purposes only). | | E.D-I-A. | ESTATE DUTY |
| XXIII. | Total net agricultural land in Account No. 1 (Third and Fourth Parts) (Total of XX, XXI, XXII). | | FORM I-C | |
| XXIV. | Total of all immovable property including agricultural land (Total of XVII and XXIII). | | <i>Statement of Agricultural land in the States of India</i> | |
| XXV. | Total of all movable and immovable property (Total of XI and XXIV). | | NOTES.—(1) Several allotments of land for ming one property or managed as one estate should be entered as one item. | |
| | | | (2) If land is distributed over different States, the aggregate of such land in each State should be shown separately. | |
| | | | DESCRIPTION AND SITUATION | |
| | | | 1. Name of the State. | |
| | | | 2. Name of the District. | |
| | | | 3. Name of the Police station. | |
| | | | 4. Touzi No. or name of Pargana. | |
| | | | 5. Identification No. or No. of plots under settlement records. | |
| | | | 6. Deceased's share. | |
| | | | 7. Nature of the crop (paddy, jute, etc.). | |
| | | | 8. Total acreage. | |
| | | | 9. Crop for one year to the date of death. | |
| | | | 10. Rental, if let. | |
| | | | 11. If unlet, the gross annual value. | |
| | | | 12. Annual deduction, if any. | |
| | | | 13. Net annual value. | |
| | | | 14. Land revenue payable. | |
| | | | 15. Estimated principal value as at the date of death and if since sold, gross amount realised and date of sale. | |
| | | | 16. Basis of valuation. | |

Exemptions claimed (N).

| E.D-I-A. | ESTATE DUTY |
|--|-------------|
| FORM I-A | |
| <i>Statement of Stocks and Shares to accompany the Estate Duty Account</i> | |

1. Amount of stock or No. of shares.
2. Name of company, followed by full description of holding.
3. Nominal value of holding—Rs.
4. Market price at the date of death—Rs.
5. Principal value at the date of death—Rs.

To be signed by the person(s) making oath or affirmation.

To be signed by the person(s) making oath or affirmation.

| E.D-I-A. | ESTATE DUTY |
|-----------------|-------------|
| FORM I-D | |

Statement of property of the Hindu undivided family governed by Mitakshara Marrumakkartayam or Aliyasantana law of which the deceased was a co-parcener as at the date of death

DETAILS OF**MOVABLE PROPERTY—**

1. Situated in India.
2. Situated outside India.

IMMOVABLE PROPERTY SITUATED IN INDIA

3. Agricultural land (details as in form I-C).
4. Others.
5. Gross value of the estate—Rs.
6. Gifts of dispositions *bona fide* made by the Family within 2 years of the death of the deceased purporting to operate as an immediate gift *inter-vivos* whether by way of transfer, delivery, declaration of trust, settlement upon persons in succession, or otherwise.
7. Details of debts and encumbrances.
8. Net value.—Rs.

To be signed by the person(s) making oath or affirmation.

E.D-I-A.

ESTATE DUTY

FORM I-E

Notes to which reference is made in Form E.D.-1 by numbers or letters enclosed in brackets

- (1) Insert the name, full address and description of each person who joins in the declaration.
- (2) Where it is claimed that the deceased was domiciled outside the States of India at the time of his/her death, insert the name of the country or the State in which he/she is considered to have been domiciled. The circumstances relied upon to establish such domicile should be set out in a statement attached to the declaration. The domicile of origin should always be given.
- (3) Where the deceased died domiciled out of India, the Account No. 2 and Schedule No. 2 should not be filled in.
- (4) Insert "no" if the fact is so, and strike out all words after "section 3".
- (5) Insert "a" or "no" or add "s" to "power", as the fact may require, and if "no", strike out all remainder of paragraph after "property". The paragraph does not refer to the deceased's power in right of ownership to charge money on his/her own immovable property.
- (6) Strike out paragraph if inappropriate.
- (7) Where the consideration for the debt, either consisted of property derived from the deceased, or was given by any person who was at any time entitled to or amongst whose resources there was at any time included any property derived from the deceased, particulars should be furnished.
- (8) A mortgage debt not created by the deceased himself but charged on immovable property which was acquired by the deceased subject to the mortgage is primarily payable out of such immovable property.
- (9) If there is a right to reimbursement but it cannot be obtained, adapt the paragraph. A debt for payment of which the deceased was surety only must not be deducted, unless the amount guaranteed has ripened from a mere liability into a debt and is actually recoverable from his estate.
- (10) Adapt as the circumstances require.
- (11) Insert the name of each deponent.
- (12) The Declaration is in the nature of an affidavit and liable to stamp duty at the rates prevailing in the State in which the document is executed or, where the document executed in a particular State is presented in another State,

at the rates prevailing in the State in which it is presented, whichever is the higher.

(A) Where securities have been valued according to the official list of a recognised stock exchange, a copy of that list should be attached, but where there is no official market quotation the estimate of principal value should be supported by other published quotations or broker's certificates, or letters from the secretaries of the companies.

Any such certificate or letter should show either the date, price and amount of recent sales in the open market or particulars of the last three years' dividends. No apportionment of the dividend is necessary, where they are "ex-dividend" the valuation.

If there have been so such recent sales, the date, price and amount of the last sale in the open market should be given.

If any bonus has been distributed, the fact should also be stated.

(B) Where the securities are "cum-dividend" on the day of the deceased's death no apportionment of the dividend is necessary; where they are "ex-dividend", the whole of the dividend valued as on that day should be included.

(C) The name or names of the banks should be stated.

(D) If the interest or power was derived under a will or intestacy, state name and date of death of the testator or intestate, but, if under a deed, state the date, together with names and addresses of the trustees and if the deed has been already produced give the official reference appearing upon it.

(E) A valuation should normally be annexed; details and individual values of items valued at Rs. 500 and upwards should be given.

(F) A valuation must be annexed.

(G) These words to be struck out where the amount is actually ascertained.

(H) No mortgage debt created by the deceased himself is to be deducted unless such debt was created *bona fide* for full consideration in money or money's worth wholly for the deceased's own use and benefit.

(J) Particulars should be stated of all interests in expectancy and movable property whether vested or contingent.

(K) Particulars should be stated of all interests in expectancy in immovable property.

(L) A statement of any debts payable by law out of the property in Account No. 1, but which cannot be deducted for the purpose of duty, should be annexed to the Schedule, for information.

Where a debt is claimed to be due to the husband or wife, or any other member of the deceased's family a full explanation should be given and evidence of the debt should be annexed.

A mortgage debt not created by the deceased himself but charged on immovable property which was acquired by the deceased subject to the mortgage is primarily payable out of such immovable property and must not be deducted against the movable property.

Where the debt is for "money lent" or "over draft" to a bank the date of the loan and particulars of the security if any, given or if none, the facts relied on as showing that the debt is legally recoverable should be stated.

(M) Deduction may be claimed here (a) of any duty payable in any foreign country by reason of the deceased's death in respect of property situate in that foreign country

and included in the Account No. 2 and (b) of an amount not exceeding 5 per cent of the value of any property in the Account No. 2 representing additional expense incurred in administering or realising such property by reason of its being situate out of the States of India; see also note (L) above.

(N) Under section 34 of the Act, the following properties are not to be included in the principal value of the estate:—

- (1) Property in which the deceased had never any interest. (For this item separate Account in Form E.D-1 is to be filed).
- (2) Household goods, including tools of artisans, agricultural implements or any other tools or implements as were necessary to the deceased to enable him to earn his livelihood, to the extent of rupees two thousand and five hundred in value.
- (3) Books not intended for sale.
- (4) Wearing apparel but not including any precious or semi-precious stones or ornaments worked or sewn into the wearing apparel.
- (5) Drawings, paintings, prints, manuscripts, works of art or archaeological* or scientific collections which are of national, scientific or historical interest and which are retained in the family of the deceased and dealt with or disposed of in accordance with such conditions as the Board may prescribe, or which are given absolutely or bequeathed to Government or to any University or other public institution.
- (6) Drawings, paintings, photographs, prints, manuscripts and any other heir-loom, not falling within item (5) above, which are retained in the family of the deceased and are dealt with or disposed of in accordance with such conditions as the Board may prescribe and are not intended for sale.
- (7) Any one building in the occupation of a Ruler declared by the Central Government as his official residence under Paragraph 13 of the Merged States (Taxation Concessions) Order, 1949 or Paragraph 15 of the Part B States (Taxation Concessions) Order, 1950.
- (8) Property belonging to the deceased who was a member of the armed forces of the Union and who was killed in action during operations against an enemy.

The following kinds of property are to be included in the principal value of the estate for the purpose of rate; but no duty shall be payable in respect of such properties to the extent specified against each of them:—

- (a) Gifts for public charitable purpose made within six months of death to the extent of Rs. 2,500.
- (b) Gifts for any other purpose within 2 years of death, to the extent of Rs. 1,500.
- (c) Proceeds of insurance policy taken out for the purpose of paying estate duty or assigned to the President of India for the said purpose, to the extent of duty payable.
- (d) Moneys deposited with the Government for the purpose of paying estate duty, to the extent of duty payable:

Provided that the moneys in respect whereof no estate duty shall be payable either under item (c), or item (d) or under both, shall not exceed rupees fifty thousand in the aggregate.

- (e) Insurance proceeds on the life of the deceased to the extent of Rs. 5,000.
- (f) Moneys earmarked under a policy of insurance or under a declaration of trusts or settlement for the marriage of any of the female relatives dependent on the deceased for necessities of life to the extent of Rs. 10,000 for each of such relatives.
- (g) Agricultural land in any State in India not specified in the First Schedule to the Act.
- (h) Interests of all lineal descendants of the deceased in the Joint family property of Hindu family governed by the Mitakshara, Marumakkattayam or Aliyasantana law.

If exemption is claimed on any of these items a separate list of such items with full details should be attached.

APPENDIX II GOVERNMENT OF INDIA

E.D. 2. ESTATE DUTY

In the office of the Controller of Estate Duty.....
Circle.....the.....19 ..

APPLICATION UNDER THE PROVISIONS OF SECTION 67

[See rule 26(1)]

In the Estate of..... Official Reference
No. E.D./file.....19 ..

Application is hereby made to the Controller of Estate Duty to grant a certificate that the Estate Duty determined by the Controller as payable on the assessment made under section 58 has been paid by the person accountable.

Signature of applicant(s).
[person(s) accountable].

Date.....'19 ..

GOVERNMENT OF INDIA

E.D. 3. ESTATE DUTY

Controller of Estate Duty, Circle No.....the....19..

CERTIFICATE UNDER SECTION 57

[See rule 26(2)]

In the Estate of..... Official Reference
No. E.D./file.....19 ..

It is hereby certified that the estate duty payable on provisional assessment under sub-section (1) of section 57 of the Estate Duty Act, 1954, has been paid or will be paid or that no estate duty is due in respect of the property hereinafter described as passing on the death of..... late of..... who died on the..... day of..... 19 ..

(NOTE.—This certificate merely entitles a person to grant of representation or succession certificate and does not release the property mentioned in the certificate from the charge created section 74 of the Estate Duty Act, 1953).

The property hereinbefore referred to

Assistant*
Deputy* Controller of Estate Duty.

Date.....
Place.....

*Delete the items not applicable.

**APPENDIX III
GOVERNMENT OF INDIA**

Form E.D. 5-A. ESTATE DUTY

FORM OF RETURN FOR SMALL ESTATES WHERE A GRANT OF REPRESENTATION IS NOT REQUIRED AND EXEMPTION FROM ESTATE DUTY IS CLAIMED BY REASON OF THE SMALLNESS OF THE ESTATE

(See rule 20-A)

This form should be transmitted to the Assistant Controller of Estate Duty having jurisdiction over the deceased's estate.

An Account* of the Estate of** of who died on the day of 19 delivered by***

| Description of property | Value as at the date of death |
|-------------------------|-------------------------------|
|-------------------------|-------------------------------|

Rs.

1. Immovable Property—

(i) Agricultural land

(Give area, locality and land revenue paid if necessary in a separate statement) ..

(ii) Non-agricultural property—

(Give description, locality, rent receivable, etc., if necessary in a separate statement) ..

2. Movable property

(i) Cash in the House and/or lockers, etc.

(ii) Jewellery in the House and/or lockers

(iii) Furniture, wearing apparel, etc.

(iv) Deposits with Post Office, Banks, Co-operative Societies and other debts due to the deceased ..

(Give details separately, if necessary)

(v) Government securities, National Savings Certificates, (Give details separately, if necessary)

(vi) Life Assurance policies

(vii) Stocks, shares and debentures (Give details) ..

3. Cessor of interest

(i) In joint family property of a Hindu family governed by Mitakshara, Marumakkattayam, or Aliyasantana law ..

(ii) In any settled property, annuity, etc. in which the deceased had life-interest .. [See observation No. I overleaf as to assets (if any) nominated by the deceased in favour of any person].

4. Interest of all lineal descendants in property of a Hindu family governed by Mitakshara, Marumakkattayam or Aliyasantana law.

5. Any other property or money not included in the above (Give details)—

Deduction

Actual funeral expenses

(deduction will be allowed of actual expenses

Description of property

value as at the date of death

or one thousand rupees whichever is the less)

Debts due by the deceased including any mortgage debt, dower debt etc.

(Give details separately as to when the debt was incurred and for what purpose) ..

OBSERVATIONS

ANSWERS

1. Nominations.

Did the deceased during his lifetime nominate any moneys or assets of any description in favour of any person ?

If so, please furnish particulars.

2. Money and other Property held jointly.

Was the deceased joint owner of any money, Post Office Savings Bank or other bank accounts, Stocks and Bonds, Savings Certificates, money invested in other Government securities or other stocks and shares, or any other property?

If so, please give particulars and state:—

(a) The date of purchase, investment or deposit.

(b) Why the property was placed in the joint names? Was it the intention that the survivor should take the whole?

(c) The names and relationship of the joint holders.

(d) By whom the money was provided and how much by each.

(e) In the case of husband and wife, if the wife provided any of the money, how she acquired the means to do so.

(All the above questions should be answered where there is joint property of any kind)

3. Gifts Inter Vivos.

(a) Did the deceased make any gift or gifts of money or other property within two years of his death? If so, give details:

(b) Did the deceased, at any time, make any gifts:—

(i) reserving to himself life or other interest therein? or

(ii) providing for himself any benefit by contract or otherwise; or

(iii) not to his entire exclusion:

If so, please furnish full particulars of all such gifts.

4. Life Interests

Was the deceased in receipt of any annuity, or interest for life in any property other than the property shown in the account of the estate overleaf?

If so, please give particulars.

If the deceased was entitled to the annuity or life interest under a will, the full name and date of death of the testator should be stated; if under a deed, the original or full copy should be sent for perusal.

5. Policies of Insurance.—

Has any money (other than the money shown in the account of the estate overleaf) become payable on the death under any policy

OBSERVATIONS

ANSWERS

E.D. 7

E.D.I.R. No.

of insurance effected either by the deceased or by any other person, or under any newspaper insurance? If so, please give particulars.

6. *Annuities, Pensions, Gratuities, etc.*

Has any annuity or sum of money become payable upon the deceased's death to any person under any provident, superannuation, pension or other fund or scheme, or otherwise? If so please give particulars.

7. In respect of which items is a certificate of exemption required?

Declaration.—I do hereby declare that this Account and the Answers to the Observations above are true, correct and complete to the best of my knowledge and belief.

Signature *Date*
(The person by whom this account is delivered should sign it here.)

NOTE:—*The account should show the position as at the date of death of the deceased.

**State the name, last address and occupation of the deceased and if a female whether married, single or a widow.

***State the name and address of the person by whom this account is delivered and how related to or connected with the deceased.

APPENDIX IV

E.D. 6.

GOVERNMENT OF INDIA

ESTATE DUTY

Office of the Controller of Estate Duty, Circle No.

.....the19 ..

DISCHARGE CERTIFICATE WHERE NO DUTY IS PAYABLE

[See rule 26(4)]

In the Estate of Official Reference No. E.D./file 19 ..

It is hereby certified that there is no claim for Estate Duty under the Estate Duty Act, 1953, in respect of the property hereinafter described as passing on the death oflate ofwho died on the day of19 ..

The property hereinbefore referred to.....

Assistant*

.....Controller of Estate Duty
Deputy*

Date.....

Place.....

*Delete the items not applicable.

GOVERNMENT OF INDIA

ESTATE DUTY

[See rule 26 (5)(a)]

NOTICE OF DEMAND UNDER SECTION 73 OF THE ESTATE DUTY ACT, 1953

To

This is to give you notice that in the matter of the estate ofofwho died on19 .., the sum of rupees has been determined as payable as Estate Duty*

penalty.

interest.

Out of this, a sum of rupeeshas already been paid.

2. Without prejudice to your joint/several liability for the full amount of duty* you are required to pay a sum* ofthe balance of* rupeeson or before the19 .., to the Treasury Officer*

Sub-Treasury Officer* .

Agent, State Bank of India*

Reserve Bank of India*
A challan is**

when you will be granted a receipt.

Two challans are** enclosed for the purpose.

3. If the amount is not paid on or before the date specified above, please note that you will be liable under sub-section (1) of section 46 of the Indian Income-tax Act, 1922, as applied to Estate Duty under sub-section (5) of section 73 of the Estate Duty Act, 1953, to a penalty which may be as great as the duty due from you.

4. If you intend to appeal against the assessment/penalty you may present an appeal to the Appellate Controller within thirty days of receipt of this notice in the form prescribed under section 62 of the Estate Duty Act, 1953, duly verified as laid down in that form, but no appeal will lie against an order under sub-section (1) of section 46 of the Indian Income-tax Act, 1922, as applied under sub-section (5) of section 73 of the Estate Duty Act, 1953, unless the duty has been paid before the appeal is filed.

*Assistant

.....Controller

*Deputy

Date.....

Place.....

*Delete items not applicable.

**Separate challans should be used in respect of Estate Duty on agricultural lands and Estate Duty on property other than agricultural lands.

APPENDIX V

E.D. 7A

E.D.I.R. No.....

GOVERNMENT OF INDIA

ESTATE DUTY

[See rule 26(5)(b)]

NOTICE OF DEMAND UNDER SECTION 73 OF
THE ESTATE DUTY ACT, 1953, FOR PAYMENT
OF DUTY PROVISIONALLY ASSESSED UNDER
SECTION 57 OF THE ACT

To

This is to give you notice that in the matter of the Estate
of.....who died on.....
.....19....., the sum of rupees.....
has been provisionally determined as payable by you as
Estate Duty under section 57 of the Estate Duty Act,
1953.

2. Without prejudice to your joint/several liability
for the full amount of duty you are required to pay the
sum of rupees.....

on or before.....to the Treasury Officer*.....

Sub-Treasury Officer*.....

Agent, State Bank of India*

when you will be granted a Reserve Bank of India*
receipt. A challan ** is

Two challans** are enclosed

for the purpose.

3. If the amount is not paid on or before the date
specified above, please note that you will be liable under
sub-section (1) of section 46 of the Indian Income-tax
Act, 1922, as applied under sub-section (5) of section 73
of the Estate Duty Act, 1953, to a penalty which may be
as great as the duty due from you.

Assistant*

Controller

Deputy*

Date.....

Place.....

*Delete the items not applicable.

**Separate challans should be used in respect of Estate
Duty on agricultural lands and Estate Duty on property
other than agricultural lands.

APPENDIX V—contd.

E.D. 7B.

E.D.I.R. No.....

GOVERNMENT OF INDIA

ESTATE DUTY

[See rule 26(5)(c)]

NOTICE OF DEMAND UNDER SECTION 20A OF
THE ESTATE DUTY ACT, 1953

To

This is to give you notice that the sum of rupees.....

.....has been determined as payable by you under
section 20A of the Estate Duty Act, 1953 as Estate Duty
in respect of the interest in your Company of the late....
.....who died on.....

2. You are required to pay the above sum on or before
to the

Treasury Officer*

Sub-Treasury Officer*

Agent, State Bank of India*

when you will be granted a
Reserve Bank of India*
receipt. A challan is enclosed for the purpose.

3. If the amount is not paid on or before the date
specified above, please note that you will be liable under
sub-section (1) of section 46 of the Indian Income-tax Act,
1922, as applied under sub-section (5) of section 73 of the
Estate Duty Act, 1953, to a penalty which may be as great
as the duty due from you.

4. If you intend to appeal against the assessment/
penalty you may present an appeal to the Appellate
Controller within thirty days of receipt of this notice in the
form prescribed under section 62 of the Estate Duty Act,
1953, duly verified as laid down in that form, but no
appeal will lie against an order under sub-section (1) of
section 46 of the Indian Income-tax Act, 1922, as applied
under sub-section (5) of section 73 of the Estate Duty Act,
1953, unless the duty has been paid before the appeal is
filed.

Assistant*

Controller

Deputy*

Date.....

Place.....

*Delete the items not applicable.

APPENDIX VI

E.D. 8.

ESTATE DUTY ASSESSMENT REFUND FORM

[See rule 26(5)(a)]

Serial No.

State

Circle

E.D.I.R. Number

Financial year in which assessment is completed.....

SECTION.....

Assistant/Deputy Controller

Name of the deceased

Last known address

Date of death

Domicile of the deceased

Name and Address of the person accountable

Date of provisional assessment

1 2 3 4 5 6

| | |
|--|-----|
| (vii) Household goods, vehicles, furniture, etc. . . | 317 |
| (viii) Slice of the assets of controlled companies | 318 |
| (ix) Others . . | 319 |

TOTAL OF SECTION C ..

D. NET VALUE OF INTEREST OF ALL LINEAL DESCENDANTS OF THE DECEASED IN JOINT FAMILY PROPERTY 321

E. TOTAL OF SECTIONS A, B, C & D ..

F. DEDUCTIONS—

(i) Funeral expenses
s. 44 711

(ii) *Bonafide* debts and
encumbrances s. 44. . 712

(iii) Dower Debts s. 44. . 713

(iv) Cost of administer-
ing or realising forei-
gn property s. 48 .. 714

(v) Duty paid in a non-
reciprocating coun-
try s. 49 715

TOTAL DEDUCTIONS ..

G. PRINCIPAL VALUE
OF ESTATE (E MINUS
F) ..

| Duty | Re- |
|---------|-------|
| Rs. nP. | marks |

(i) In respect of agricultural lands ..

(ii) In respect of property other than agricultural lands ..

APPENDIX VI—contd.

I. AVERAGE RATE OF DUTY (PER CENT)

| | Code No. | AMOUNT | Total other kind | Remarks |
|---|----------|--------------------|------------------|---------|
| | | Joint Hindu family | | |
| <hr/> | | | | |
| J. SUMS INCLUDED IN PRINCIPAL VALUE ON WHICH ESTATE DUTY IS NOT PAYABLE— | | | | |
| (a) Gifts for public charitable purposes s. 33(1)(a) | 411 | | | |
| (b) Gifts for any other purpose s. 33(1)(b) | 412 | | | |
| (c) Moneys payable under Insurance Policy for paying estate duty s. 33(1)(f) | 413 | | | |
| (d) Moneys deposited with Government for paying Estate Duty s. 33(1)(g) | 414 | | | |
| (e) Proceeds of Insurance Policy on life of the deceased s. 33(1)(h) | 415 | | | |
| (f) Moneys earmarked for the marriage of female relatives s. 33(1)(k) | 416 | | | |
| (g) Agricultural lands in non-scheduled States s. 34(2)(ii) | 417 | | | |
| (h) Interests of all lineal descendants in joint family property s. 34(2)(iii) | 418 | | | |
| (i) Interest in expectancy (DEMAND deferred under s. 38) | 419 | | | |

TOTAL OF SECTION J ..

K. AMOUNT OF RELIEF DUE (I x J)

1 2 3 4 5 6

L. BALANCE (H—K) ..

Code No.

M. DEDUCT—

- (a) Estate Duty paid in reciprocating country s. 30 .. 511
- (b) Allowance for quick succession s. 31 .. 512
- (c) Rebate on agricultural land s. 35(3) .. 513
- (d) Allowance for sum paid for obtaining probate, etc., s. 50 .. 514
- (e) Gift-tax already paid in respect of property included in the Estate s. 50A .. 515

TOTAL DEDUCTIONS M..

1 2 3 4 5 6

N. DUTY PAYABLE (L—M)

O. PAYMENTS ALREADY MADE—

- (a) On provisional assessment u/s 57 .. 611
- (b) Secured under Policy of Insurance u/s 33(1)(f) .. 612
- (c) Money deposited with Government u/s 33(1)(g) .. 613
- (d) Other payments .. 614

TOTAL OF SECTION O ..

P. BALANCE Payable (N—O) Refundable

- Q. (i) Interest charged u/s 53
- (ii) Interest charged u/s 70
- (iii) Penalty levied u/s 60
- (iv) Penalty levied u/s 72

R. TOTAL SUM PAYABLE/REFUNDABLE

In words Rupees Naya paisa
Number of Notice of Demand/Refund Voucher
Place.....
Date.....

Assistant*
Deputy* Controller

*Delete the items not applicable.

APPENDIX VII

E.D.9A. GOVERNMENT OF INDIA

ESTATE DUTY

[See rule 26(6A)]

FORM OF APPEAL UNDER SECTION 62 OF THE ESTATE DUTY ACT, 1953, BEFORE THE APPELLATE CONTROLLER

The.....day of.....19

In the matter of the estate of.....deceased, of.....who died on the.....day of.....19 and was residing at..... P.O. District....., State..... showeth as follows:—

*1. Your petitioner(s) $\frac{\text{is}}{\text{are}}$ the accountable person(s) in respect of the above Estate.

*2. Under the Estate Duty Act, 1953—

(a) the principal value of the estate which passed or was deemed to pass on the deceased's death has been determined at.....

or

(b) the amount of Estate Duty payable by your

- petitioner(s) has been determined at.....
 or
 (c) the amount of penalty levied on your petitioner(s)
 is.....
 or
 (d) the liability to pay duty in respect of the above
 estate has been fixed on the petitioner(s) by
 the Assistant Controller of Estate Duty
Deputy

and
 the Notice of Demand attached hereto was served upon
 your petitioner(s) on.....19 ..

*3. Your petitioner(s) claim(s) that in respect of the
 estate which passed or was deemed to pass on the deceased's death:—

- (a) the principal value works out at.....
 or
 (b) the amount of duty payable works out at.....
 or
 (c) the amount of penalty works out at.....**
 or
 (d) no penalty is payable by your petitioner(s),
 and

that on the death of the said deceased no other property
 passed or may be deemed to have passed. On the
 ground(s) stated below, your petitioner(s) therefore
 pray(s) that*

- (a) the deceased's estate may be valued accordingly
 or
 (b) the duty may be fixed accordingly
 or
 (c) the amount of penalty may be reduced accordingly
 or
 (d) he
they may be declared not liable to penalty
 or
 (e) he
they may be declared not to be accountable for
 duty.

4. Your petitioner(s) certify(ies) that the duty in
 respect of which the penalty is levied has been paid in
 full.

5. The address for service of notices on the petitioner(s)
 is.....

***Signature(s).

Grounds of Appeal

Form of Verification

We
 the petitioner(s) named in the above petition, do declare

that what is stated therein is true to the best of
 my
 —information and belief.
 our

***Signature(s).

N.B.—*Delete the inappropriate words.

**The duty or penalty need not be entered by the appel-
 lant(s) if the grounds of appeal indicate clearly the objec-
 tions to the duty or penalty, as the case may be, determined
 Assistant
 by the —Controller of Estate Duty.

Deputy

***The form of appeal and the form of verification
 appended thereto, shall be signed by the executor, mana-
 ger or 'Karta' of a Hindu joint family, trustee, guardian,
 committee or any other person to whom any property of
 the deceased passes or in whom it is vested or who takes
 possession of or intermeddles with the estate or by the
 person(s) on whom the liability/obligation to pay estate
 duty have been fixed.

E.D. 9B

GOVERNMENT OF INDIA

ESTATE DUTY

[See rule 26(6B)]

FORM OF APPEAL UNDER SECTION 63 OF THE
 ESTATE DUTY ACT, 1953 IN THE APPELLATE
 TRIBUNAL

No.....of 19.....

Appellant Versus Respondent

The State or Union territory in which
 the assessment was made.
 Assistant/Deputy Controller passing
 the original order.
 Section of the Estate Duty Act, 1953,
 under which the Assistant/Deputy
 Controller passed the order.
 Appellate Controller determining
 the appeal.
 Date of service of the order of the
 Appellate Controller.
 Address to which notices may be sent
 to the appellant.
 Address to which notices may be sent
 to the respondent.
 Relief claimed in appeal.

Grounds of Appeal

- 1.
- 2.
- 3.
- 4.
- etc.

Signed
 (Appellant)
 Signed

(Authorised representative, if any)

Verification

Ithe appellant(s), do
We
 hereby declare that what is stated above is true to the best
 of my information and belief.
 our

Verified to-day the.....day of.....19

Address

Signature of the applicant.
Date.
Signature of authorised
representative, if any.
Date.

Signed.

N.B.—1. The memorandum of appeal shall be accompanied by (i) two copies thereof, (ii) the original copy of the order appealed against or a certified copy thereof together with a copy of the same and (iii) two copies of the order of the Assistant or Deputy Controller relating thereto.

2. The memorandum of appeal in the case of an appeal by an accountable person must be accompanied by a fee of one hundred rupees. It is suggested that the fee should be credited in the Treasury or a branch of the State Bank of India or a branch of the Reserve Bank of India after obtaining a challan from the Controller and the triplicate challan sent to the Tribunal with the memorandum of appeal. The Appellate Tribunal will not accept cheques, drafts, hundies or other negotiable instruments.

3. The memorandum of appeal shall be written in English and shall set forth, concisely and under distinct heads, the grounds of appeal without any argument or narrative and such grounds shall be numbered consecutively.

APPENDIX VIII

E.D. 10A.

GOVERNMENT OF INDIA

ESTATE DUTY

[See rule 26(7A)]

FORM OF REFERENCE APPLICATION UNDER SECTION 64(1) OF THE ESTATE DUTY ACT, 1953 BEFORE THE APPELLATE TRIBUNAL.....

The day of.....19

In the matter of the estate (name of the deceased)
of 64 R.A. No. 195/5th (to be filled in by the office)
(Applicant) V (Respondent).

State or Union territory from which the application is filed.....

Numbers of the appeal which gives rise to the reference.

The applicant states as follows:—

1. That the appeal noted above was decided by the Appellate Tribunal on.....

2. That the order in appeal was served on the applicant on.....

3. That the facts which are admitted and/or found by the Appellate Tribunal and which are necessary for drawing up a statement of the case, are stated in the enclosure for ready reference.

4. That the following question of law arise out of the order of the Appellate Tribunal:—

- (1)
- (2)
- (3)

5. That the applicant, therefore, requires under sub-section (1) of section 64 of the aforesaid Act that a statement of the case be drawn up and the questions of law raised in paragraph 4 above be referred to the High Court.

6. That the documents or copies thereof, as specified below (the translation in English of the documents, where necessary is annexed) be forwarded to the High Court with the statement of the case.

Please note.

(1) The application must be made within ninety days of the date upon which the applicant is served with the order of the Appellate Tribunal which gives rise to the reference.

(2) Where the application is made by an accountable person, it must be accompanied by a fee of rupees one hundred. The fee should be credited in the Treasury or a branch of the State Bank of India or a branch of the Reserve Bank of India, after obtaining a challan from the Controller. The Tribunal will not accept cheques, drafts, hundies or other negotiable instruments.

(3) Where the accountable person is the applicant, against 'respondent' should be shown the Controller of Estate Duty concerned.

APPENDIX IX

E.D.13A.

GOVERNMENT OF INDIA

ESTATE DUTY

[See rule 26(10A)]

APPLICATION FOR REFERENCE TO THE ARBITRATION OF TWO VALUERS UNDER SECTION 63(6) OF THE ESTATE DUTY ACT, 1953 BEFORE THE APPELLATE TRIBUNAL

The.....day of.....19

In the matter of the estate of.....deceased who died on the.....day of.....and in the matter of the appeal under section 63(1) which was preferred before the Appellate Tribunal on.....against the order of the Appellate Controller of Estate Duty:—

I/We, the person(s) accountable in respect of the above Estate Assistant Controller/Dy. Controller of Estate Duty do hereby apply to the Appellate Tribunal to refer the question of disputed valuation of the property described hereinafter to the arbitration of two valuers as provided in sub-section (6) of section 63 of the Estate Duty Act, 1953.

The property hereinbefore referred to—

2. The valuer nominated by the applicant(s) is Shriof..... who is one of the valuers appointed by the Central Government under sub-section (3) of section 4 of the Estate Duty Act, 1953.

3. The applicant(s) has/have deposited the *costs of arbitration as required by rule 39-A (13) of the Estate Duty Rules, 1953.

4. A copy of this application has been forwarded to the Controller of Estate Duty.

persons accountable in respect of the above Estate.

Signature(s).

Accountable person/persons

Assistant/Deputy Controller.

*The amount may be credited in the Treasury or a branch of the State Bank of India or a branch of the Reserve Bank of India after obtaining a challan from the

Controller of Estate Duty and the triplicate challan sent to the Appellate Tribunal as evidence of payment along with this application. The Appellate Tribunal will not accept cheques, drafts, hundies or other negotiable instruments.

[No. 14-ED/F. No. 12(5)/59-ED.]

M. B. PALEKAR,
Secretary.

[This note is not part of the rules or amendments but is intended to indicate their general purport.]

Explanatory Memorandum

The above amendments are consequential to the changes made in the principal Act by Act 33 of 1958. The amendments will be brought into effect from the day on which Act 33 of 1958 is brought into force.

Paragraph 2.—A more elaborate definition of the term 'accountable person' has been put in the Act by section 2 of the Act 33 of 1958. Hence the definition given by clause (b) of rule 2 is being deleted.

Paragraph 3.—Rule 17 authorises the calculation of duty on the presentation of an account and for subsequent recovery of additional duty, where necessary. A specific provision for making a provisional assessment is put in the Act itself *vide* new section 57 of the Act. Specific provision for re-assessment of escaped duty is contained in new section 59 of the Act. Hence rule 17 is deleted.

Paragraph 4.—The only change made is the substitution of "State Bank of India" for the 'Imperial Bank of India'.

Paragraph 5.—It is necessary to make it clear that interest on the deposit made under section 33(1)(g) shall run only upto the date of death.

Paragraph 6.—Heading.—The sections which correspond to present sections 53, 57, 61 and 72 of the present Act are sections 53, 56 and 72.

Paragraph 7.—Reference in sub-rule (2) to section 57 has been changed to section 56 as the relevant section in the new Act is numbered as section 56.

Sub-rule (3) is omitted as existing section 61 does not find a place in the Act as amended.

Paragraph 8.—From the date on which the provisions of Act 33 of 1958 are brought into force, the value of the shares of all lineal descendants will also be taken into account for determining the rate of duty in the case of cessor of coparcenary interest in Joint Hindu Family property. Therefore, a slightly modified form of account will have to be used in the case of estates of persons who die on or after the said date. The new rule makes provision for the use of such a modified form.

Paragraph 9.—The change is consequential to the introduction of rule 20A.

Paragraph 10.—The amendments have been made for showing the changes in the numbers of the relevant

sections.

Paragraph 11.—Under section 63 of the existing Act, the accountable person has to file an appeal against the order of the Controller before the Central Board of Revenue. Under the amendment Act, the first appeal is to be filed before the Appellate Controller and the second appeal is to be filed before the Appellate Tribunal *vide* sections 62 and 63 of the Act as amended. However, under section 29 of Act 33 of 1958 the existing appellate procedure is preserved in the case of appeals against orders which were made by Controllers before the commencement of the amending Act. Therefore, it is necessary to keep alive the existing procedure for filing appeals to the Board in such cases. The amendments to rule 26 have been made with this object.

Paragraph 12.—The procedure for recovery has now been embodied in the Act itself *vide* section 73(5). This rule is therefore deleted.

Paragraph 13.—The existing rule derives its authority from sub-section (1) of section 84. Under the amendment Act this sub-section has been put in as a separate section 20A. The reference in the rule has therefore been changed from section 84 to section 20A. The present rule merely states that the company shall furnish a statement to the Controller. The scrutiny of such returns is made by the Income-tax Officer who performs the functions of an Income-tax Officer under the Income-tax Act in the case of the company. This is brought out in the revised rule. The revised rule also covers corporations mentioned in revised section 84(2).

Paragraph 14.—This rule derives its authority from sub-section (2) of section 84 as it stands at present. After the amendment, the relevant section becomes sub-section (1) of section 84. The reference to the section has therefore been corrected in the revised rule. The original section covered only shares. The revised section covers also debentures. This change is also reflected in the revised rule.

Paragraph 15.—The reference to the Indian Companies Act, 1918, has been replaced by a reference to the Companies Act, 1956.

Paragraph 16.—Existing rule 36 deals with statutory corporations. These are now covered by revised rule 29. Therefore rule 36 is deleted.

Paragraphs 17, 18, 19 and 20 (first part).—Please see remarks against paragraph 11.

Paragraph 20 (second part).—Rule 41 is intended to permit Income-tax Practitioners recognised under section 61 of the Income-tax Act before the commencement of the Estate Duty (Amendment) Act, 1958 (33 of 1958) to appear in Estate Duty proceedings also.

Paragraph 20 (third part).—Rule 42 prescribes the conditions under which the Controller of Estate Duty will grant extension of time for filing the statement of account referred to in section 53(3).

Paragraph 21.—This paragraph makes consequential changes in the forms attached to the Estate Duty Rules.